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May 12, 2008

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, NW
Washington, DC 20006-2803

**RE: Request for Public Comment on PCAOB's Proposed Auditing Standard –
*Engagement Quality Review and Conforming Amendment to the Board's Interim
Quality Control Standards*; PCAOB Rulemaking Docket Matter No. 025**

Dear Office of the Secretary:

Comcast Corporation appreciates the opportunity to comment on the Public Company Accounting Oversight Board's (the "Board" or "PCAOB") Proposed Auditing Standard – *Engagement Quality Review* ("proposed auditing standard"). We are the largest cable operator in the United States and offer a variety of entertainment and communications products and services.

We strongly support auditing standards that promote audit quality and believe that an engagement quality review that focuses on significant judgments made and conclusions reached by the engagement team is critical to the audit process. However, we are concerned that the proposed auditing standard goes beyond what is currently needed.

Specifically our concerns are directed to the aspects of the engagement quality review standard that will likely require significant incremental procedures, which may result in additional audit fees and could lead to reporting delays.

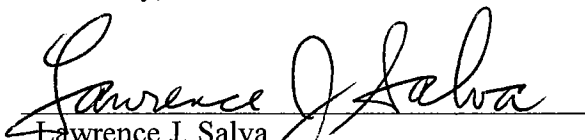
Paragraph 9 of the proposed auditing standard appears to require the quality reviewer to obtain a broader independent understanding of the audit risks of the engagement (by reference to paragraph 8.b.) and assess whether the engagement team has failed to obtain appropriate evidence or reached inappropriate conclusions in the identified risk areas. We are concerned that this will result in concurring partners believing it is necessary to repeat a large amount of the review work of the engagement partner, resulting in unnecessary costs and perhaps a delay in finalizing year end audits. We are also concerned that the "should know" standard in paragraph 12 will cause concurring partners to be concerned that PCAOB inspectors may find fault with the more limited work of a concurring partner because they think he or she should have looked at areas they found to be deficient through the comprehensive PCAOB inspection.

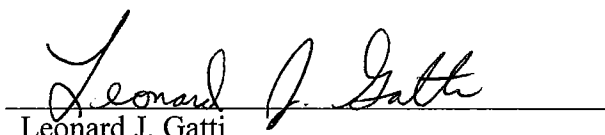
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We believe the best way to address these problems would be to simply eliminate the broad requirements of paragraph 9 and eliminate from paragraph 12 the phrase “or should know based upon the requirements of this standard.” However, we believe these problems should also be addressed by clearly stating the objective of the concurring partner review. The present draft of the standard does not specify what is supposed to be accomplished by such review and that seems like an important omission in the current “objectives-based standards” world.

We appreciate the opportunity to express our views on this proposed auditing standard.

Sincerely,


Lawrence J. Salva
Senior Vice President,
Chief Accounting Officer and Controller


Leonard J. Gatti
Vice President, Financial Reporting