

COMCAST CORP
Form 8-K
May 24, 2005

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

**CURRENT REPORT
Pursuant To Section 13 Or 15(d) of
The Securities Exchange Act of 1934**

Date of report (Date of earliest event reported): May 23, 2005

**COMCAST CORPORATION
COMCAST-SPECTACOR 401(K) PLAN**
(Exact Name of Registrant
as Specified in Charter)

Pennsylvania
(State or Other Jurisdiction of
Incorporation)

000-50093
(Commission File Number)

23-2303756
(IRS Employer Identification No.)

**1500 Market Street
Philadelphia, PA**
(Address of Principal Executive
Offices)

19102
(Zip Code)

Registrant's telephone number, including area code: **(215) 665-1700**

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01 Changes in Registrant's Certifying Accountant.

On May 23, 2005, the Comcast-Spectacor 401(k) Plan (the "Plan") engaged the independent registered public accounting firm of Mitchell & Titus, LLP as independent auditors of the Plan for the year ended December 31, 2004. The decision to engage the new accountants was approved by the Audit Committee of Comcast Corporation.

During the years ended December 31, 2003 and 2002, and the period from January 1, 2004 through May 23, 2005, the Plan did not consult with Mitchell & Titus, LLP regarding any of the matters or events set forth in Item 304(a)(2)(i) or (ii) of Regulation S-K.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMCAST CORPORATION

Date: May 24, 2005

By: /s/ Lawrence J. Salva

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