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July 18, 2008

Secretary  
Securities and Exchange Commission  
100F Street, NE  
Washington, D.C. 20549-1090

RE: File No. S7-11-08, Interactive Data to Improve Financial Reporting

Dear Secretary:

Comcast Corporation is supportive of the use of Interactive Data to improve financial reporting. We have been a member of the Securities and Exchange Commission Voluntary Filer Program since 2006 and to date have provided nine filings in Interactive Data format. We believe this background provides us a solid foundation from which to comment on the proposed rule regarding Interactive Data.

***Vendor readiness***

Given our experience in the Voluntary Filer Program, we have concerns as to whether third-party service providers, including software vendors, will be ready to adequately support filers through the various stages of implementation. Each of the filings we have submitted to date, as part of the Voluntary Filer Program, have required significant input and assistance from our software vendor. The majority of the issues we encountered were technical ones that prevented us from moving forward in the instance document creation process and that we were unable to resolve without the expertise of the software vendor. We have concerns as to whether such a level of service will be possible as more and more filers adopt XBRL, especially in year two of implementation as the first wave of filers is required to detail tag footnotes and schedules.

Additionally, we have concerns about the proposed timeline of implementation. Specifically, companies that opt to prepare their own filings in XBRL format will need adequate time to investigate and evaluate software tools available to prepare XBRL documents and determine which best meets their needs. Through our research, we have determined that many of the software tools are still under development and require further testing. We believe the dates provided in the proposed rule, coupled with next generation XBRL software that is still under development, could ultimately lead to scenarios that are potentially adverse to the successful adoption of Interactive Data.

### ***Phase-in aspects***

The following four suggestions address our key areas of concern related to the phase-in aspects of the proposal. We believe that by considering the following items, the Commission will be better able to tailor a final rule that will ensure the successful implementation and acceptance of Interactive Data on behalf of filers.

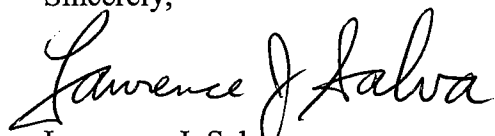
- We suggest that the rule should be effective for filings of fiscal years beginning after December 15, 2008. This would ensure that companies would be able to file three Form 10-Qs in XBRL format prior to having to prepare a Form 10-K filing. This was the methodology we, and many other companies, used when we began participation in the Voluntary Filer Program. It allows for a logical progression from the simpler Form 10-Q to the more complex Form 10-K. This is especially true when considering detailed tagging of footnotes and schedules.
- We suggest that the 30-day grace period be extended to all filings during the phase-in period. This suggestion is based on our involvement in the Voluntary Filer Program. We, and other members of the program with very few exceptions, do not currently provide XBRL documents concurrent with actual submissions. Additionally, 10-Q and 10-K filings could be delayed since XBRL is currently a “bolt-on” process and companies would have to delay their actual filings until the XBRL “bolt-on” process is complete.
- We suggest that the rule allow for XBRL filings during any grace period to be filed via a Form 8-K or Form 6-K. Whether warranted or not, there is a negative stigma attached to an amended filing; amended filings are usually associated with errors in the original filing.
- We suggest that the rule be phased in over a three-year period and that the detailed tagging of footnotes and schedules be delayed until the third year. The initial detailed tagging of footnotes and schedules will require substantial effort from filers. There is also concern that companies may need to perform this function twice, using two separate taxonomies (US GAAP & IFRS), as the movement toward International Financial Reporting Standards accelerates. Additionally, in our experience the detailed tagging of footnotes and schedules is one area in particular where software and third-party service providers are currently focusing their development efforts. As previously discussed, an adequate amount of time will be required for filers to investigate software and third-party solutions, which, in most cases, are still under development.

### ***Auditor involvement***

We concur with the Commission’s position that Interactive Data submissions not require an audit opinion and additionally that auditors would not be required to apply AU Sections 550, 722, or 711 to either the Interactive Data submission or the viewable Interactive Data. XBRL as it relates to financial reporting in the United States is in its infancy and will continue to evolve on its own. We believe that any audit requirements at these early stages would hamper both the implementation and acceptance of Interactive Data.

In conclusion, we applaud the Commission's efforts to advance Interactive Data. In a time when technology continues to astound us and the flow of information and knowledge is so seamless, it is hard to believe that Interactive Data did not take root long ago. However, in the efforts to accelerate the move forward, we believe it is extremely important to address the issues detailed above to ensure a successful implementation, acceptance and use of Interactive Data going forward. We thank you for the opportunity to comment on this rule proposal. If you have any questions regarding the comments in this letter, please contact me at (215) 286-8514 or [larry\\_salva@comcast.com](mailto:larry_salva@comcast.com).

Sincerely,

A handwritten signature in cursive script that reads "Lawrence J. Salva". The signature is written in black ink and is positioned above the typed name.

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