



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

May 3, 2022

Erica McLaughlin  
Senior Vice President and Chief Financial Officer  
CABOT CORP  
Two Seaport Lane  
Suite 1400  
Boston, Massachusetts 02210

**Re: CABOT CORP**  
**Form 10-K for the Fiscal Year Ended September 30, 2021**  
**Filed November 29, 2021**  
**File No. 001-05667**

Dear Ms. McLaughlin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences