



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 31, 2008

Scott C. Schroeder  
Vice President and Chief Financial Officer  
Cabot Oil & Gas Corporation  
1200 Enclave Parkway  
Houston, TX 77077

**Re: Cabot Oil & Gas Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**File No. 001-10447**

Dear Mr. Schroeder:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief