



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

DIVISION OF  
CORPORATION FINANCE

August 12, 2010

Mr. Dan Dinges  
Chairman of the Board and Chief Executive Officer  
Cabot Oil and Gas Corporation  
Three Memorial City Plaza  
840 Gessner Road, Suite 1400  
Houston, TX 77024

**Re: Cabot Oil and Gas Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
Proxy Statement on Schedule 14A  
Filed March 23, 2010  
Response Letter Dated July 6, 2010  
File No. 1-10447**

Dear Mr. Dinges:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief