



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

November 28, 2017

Via E-mail

Scott C. Schroeder  
Chief Financial Officer  
Cabot Oil & Gas Corporation  
Three Memorial City Plaza  
840 Gessner Road, Suite 1400  
Houston, Texas 77024

**Re: Cabot Oil & Gas Corporation  
Form 10-K for the Fiscal Year Ended  
December 31, 2016  
Filed February 27, 2017  
File No. 1-10447**

Dear Mr. Schroeder:

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,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant  
Office of Natural Resources