



DIVISION OF
CORPORATION FINANCE

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

July 9, 2021

Scott L. Schroeder
Executive Vice President and Chief Financial Officer
CABOT OIL & GAS CORP
Three Memorial City Plaza
840 Gessner Road, Suite 1400
Houston, TX 77024

Re: CABOT OIL & GAS CORP
Registration Statement on Form S-4
Filed June 30, 2021
File No. 333-257534

Dear Mr. Schroeder:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Clinton W. Rancher