

DIVISION OF CORPORATION FINANCE

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