

**Cabot Oil & Gas Corporation**

September 1, 1998

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Cabot Oil & Gas Corporation Deferred Compensation Plan

Dear Sir or Madam:

This notice is intended to satisfy the requirements of Department of Labor Regulation Section 2520.104-23 with respect to the above-referenced plan.

Cabot Oil & Gas Corporation maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is the Cabot Oil & Gas Corporation Deferred Compensation Plan. The number of employees who are participants in the plan is 9. (Cabot Oil & Gas Corporation does not maintain any other plans of this type.)

The address of Cabot Oil & Gas Corporation is 15375 Memorial Drive, Houston, TX 77079. The employer identification number of Cabot Oil & Gas Corporation is 04-3072771.

If you have any questions with regard to this matter or require any other information, please let me know.

Very truly yours,

Abraham Garza
Vice President, Human Resources



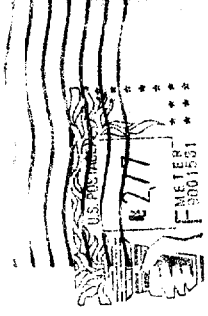
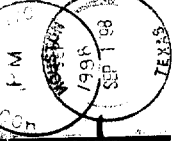
Cabot Oil & Gas Corporation

P.O. Box 4544
Houston, Texas 77210-4544

CERTIFIED

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MAIL



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