

CABOT

March 7, 1997

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PUBLIC INFORMATION
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Via Certified Mail Return Receipt Requested

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

2520190031651

RE: Cabot Corporation Supplemental Executive Retirement Plan
for Certain CPM Management Employees

Dear Sir or Madam:

In compliance with the requirements of the alternative reporting and disclosure method under Part 1 of Title I-B of the Employee Retirement Income Security Act of 1974, as amended, for unfunded plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations 2520.104-23, the following information is being provided by the undersigned employer:

Name and Address of Employer: Cabot Corporation
75 State Street
Boston, MA 02109

Employer Identification Number: 04-2271897

<u>Name of Plan</u>	<u>Number of Participants</u>	<u>Plan Effective Date</u>
Cabot Corporation Supplemental Executive Retirement Plan for Certain CPM Management Employees	4	December 15, 1996

Cabot Corporation (the "Company") has established this employee pension benefit plan primarily to enable a select group of management or highly compensated employees of the Company to defer compensation until termination of employment. Benefits under the plan are paid as needed solely from the general assets of the Company.

Cabot Corporation
75 State Street
Boston, Massachusetts 02109-1806
(617) 345-0100
Facsimile (617) 342-6103/6104

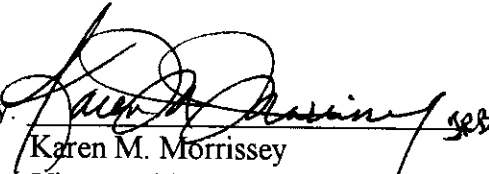
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To the extent required by Department of Labor Regulations 2520.104-23, all previous Company filings with the Department of Labor under the above regulations with respect to other Company plans are hereby incorporated by reference.

Cabot Corporation

By:  *Karen M. Morrissey* _{seB}
Karen M. Morrissey
Vice President, Human Resources

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