

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Cabot Oil &amp; Gas Corporation</b>		2 Issuer's employer identification number (EIN) <b>04-3072771</b>	
3 Name of contact for additional information <b>Deidre Shearer</b>	4 Telephone No. of contact <b>281-589-4890</b>	5 Email address of contact <b>deidre.shearer@cabotog.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>840 Gessner Road, Suite 1400</b>		7 City, town, or post office, state, and Zip code of contact <b>Houston, TX 77024-4152</b>	
8 Date of action <b>August 14, 2013</b>		9 Classification and description <b>common stock</b>	
10 CUSIP number <b>127097</b>	11 Serial number(s)	12 Ticker symbol <b>COG</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **Cabot Oil & Gas Corporation ("Cabot") completed a two-for-one stock split of the company's common stock. The two-for-one split was effected by a distribution of one share of common stock for each share of common stock outstanding. Distribution dates were as follows:**

**Declaration Date: July 23, 2013**

**Record Date: August 6, 2014**

**Effective Date: August 14, 2013**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The stock split is a non-taxable event to the shareholder pursuant to Internal Revenue Code Sec. 305(a), which states that distributions of a corporation's own stock made with respect to its stock are not taxable to the shareholder. However, pursuant to Internal Revenue Code Sec. 307(a), the shareholder must compute basis for the split shares received by allocating the basis of the old stock between the old and new stock.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **On August 14, 2013, Cabot shareholders received one additional share of common stock for each share they owned. Generally, the shareholder's tax basis in the existing share will be divided by two, with the other half of the tax basis being allocated to the new shares received.**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sec. 305(a) and 307(a).

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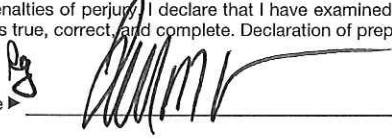
18 Can any resulting loss be recognized? ▶ N/A

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature ▶  Date ▶ 9/23/2013

Print your name ▶ Todd Roemer Title ▶ Controller

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	