

## REPORT OF ORGANIZATIONAL ACTIONS AFFECTING THE BASIS OF SECURITIES

Effective January 1, 2011 issuers of corporate stock must report corporate actions that affect stock basis, including but not limited to mergers, stock splits, stock dividends, recapitalizations and distributions in excess of cumulative earnings and profits. The following information is intended to meet the requirements of public disclosure pursuant to Treasury Regulation § 1.6045B-1(a)(3) and (b)(4) for Cabot Oil & Gas Corporation (“Cabot”) and is provided in lieu of filing Form 8937 with the IRS. On August 14, 2013, Cabot completed a two-for-one stock split of the Company’s common stock.

- Reporting Issuer: Cabot Oil & Gas Corporation  
EIN: 04-3072771
- Security Identifiers: CUSIP: 127097  
Symbol: COG  
Exchange: NYSE  
Security: common stock
- Contact at Issuer: Non-registered (“street name”) shareholders should contact their brokerage firm directly for inquiries pertaining to their account. Registered shareholders should contact the Transfer Agent for Cabot common stock as listed below or the Cabot Corporate Secretary for inquiries pertaining to their account.
- Transfer Agent: Mail: Wells Fargo Bank, N.A.  
Shareowner Services  
P.O. Box 64854  
St. Paul, MN 55164-0854  
Courier: Wells Fargo Bank, N.A.  
Shareowner Services  
161 North Concord Exchange St.  
South St. Paul, MN 55075-1139
- Corporate Secretary: Deidre Shearer  
Cabot Oil & Gas Corporation  
840 Gessner Road, Suite 1400  
Houston, TX 77024  
281-589-4890  
Fax: 281-589-4808  
E-mail: [deidre.shearer@cabotog.com](mailto:deidre.shearer@cabotog.com)

- Action: 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, 2013  
Effective Date: August 14, 2013

- Effect of the action: The stock split is a non-taxable event to the shareholder pursuant to Internal Revenue Code § 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 § 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.

On August 14, 2013, Cabot stockholders 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.