

May 3, 2022

Erica McLaughlin
Senior Vice President and Chief Financial Officer
CABOT CORP
Two Seaport Lane
Suite 1400
Boston, Massachusetts 02210

Fiscal Year Ended September 30, 2021
2021

Re: CABOT CORP
Form 10-K for the
Filed November 29,
File No. 001-05667

Dear Ms. McLaughlin:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences