

CABOT CORP  
Form 8-K  
September 03, 2004

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, DC 20549**  
**FORM 8-K**  
**CURRENT REPORT PURSUANT**  
**TO SECTION 13 OR 15(D) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): September 2, 2004

**CABOT CORPORATION**

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(Exact Name of Registrant as Specified in Its  
Charter)

**DELAWARE**

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(State or Other Jurisdiction of Incorporation)

**1-5667**

**04-2271897**

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(Commission File Number)

(IRS Employer Identification No.)

**TWO SEAPORT LANE, SUITE 1300, BOSTON, MASSACHUSETTS 02210-2019**

**(617) 345-0100**

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(Registrant's Telephone Number, Including Area  
Code)

(Former Name or Former Address, if Changed  
Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

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- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.06 Material Impairments.**

On September 2, 2004, authorized officers of Cabot Corporation (the Company ) concluded that due to the appointment of Voluntary Administrators by Sons of Gwalia (SGW.AU) under the Australian Corporations Act, the Company expects to record an impairment charge of \$11.5 million for its remaining equity investment in Sons of Gwalia in the fourth quarter ending September 30, 2004. The impairment charge is not expected to result in any future cash expenditures. The Company issued a press release announcing the expected impairment charge on September 2, 2004, a copy of which is filed herewith and incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits.

99.1 Press release issued by Cabot Corporation on September 2, 2004

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**CABOT CORPORATION**

By: /s/ David J. Elliott  
Name: David J. Elliott  
Title: Controller

Date: September 3, 2004

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**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Title</b>
99.1	Press release issued by Cabot Corporation on September 2, 2004