

January 29, 2008

Mail Stop 7010

*By U.S. Mail and facsimile to (303)285-9299*

F.H. Merelli  
Chairman and Chief Executive Officer  
Cimarex Energy Co.  
1700 Lincoln Street, Suite 1800  
Denver, Colorado 80203-4518

**Re: Cimarex Energy Co.  
Definitive Proxy Statement on Schedule 14A  
Filed May 16, 2007  
File No. 001-31446**

Dear Mr. Merelli:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3687.

Sincerely,

Carmen Moncada-Terry  
Attorney Advisor