



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 10, 2008

Via U.S. Mail and Facsimile

Paul Korus
Chief Financial Officer
Cimarex Energy Co.
1700 Lincoln Street, Suite 1800
Denver, Colorado 80203

Re: Cimarex Energy Co.
Form 10-K/A for Fiscal Year Ended December 31, 2007
Filed March 13, 2008
File No. 1-31446

Dear Mr. Korus:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Paul Korus (303-295-3494)
Sean Donahue
Mellissa Campbell Duru