



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2010

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

**Re: Cimarex Energy Co.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed September 3, 2010**  
**File No. 1-31446**

Dear Mr. Merelli:

We have completed our review of your amendment and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director