



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