

CIMAREX ENERGY CO.

Complaint and Reporting Procedures

Any person may submit a good faith complaint, report or concern regarding accounting or auditing matters relating to Cimarex Energy Co. or violations of Cimarex's policies to the management of Cimarex without fear of retaliation of any kind. Cimarex is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.

In order to facilitate reporting, our Audit Committee has established the following procedures for (a) the receipt, retention and treatment of complaints, reports and concerns regarding accounting, internal accounting controls or auditing matters (Accounting Matters) and regarding potential violations of applicable laws, rules and regulations or our codes and policies (Compliance Matters) and (b) the confidential, anonymous submission of complaints, reports and concerns regarding Accounting Matters or Compliance Matters.

Receipt of Calls

Any person with concerns regarding Accounting Matters or Compliance Matters may report their concerns on a confidential or anonymous basis to the Audit Committee by calling the independent, toll-free confidential hotline established by Cimarex for that purpose. The number of the confidential hotline is 1-866-519-1898.

Direct Correspondence with Non-Management Directors

The confidential hotline also may be used by interested persons to make their concerns regarding Cimarex known to the non-management directors of Cimarex on a direct and confidential basis.

Scope of Matters Covered by Procedures

These procedures relate to complaints, reports and concerns about questionable accounting or auditing matters, including:

- fraud or error in the preparation, evaluation, review or audit of any financial statement of Cimarex;
- fraud or error in the recording and maintaining of financial records of Cimarex;
- deficiencies in or noncompliance with internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports (including discussions in quarterly and annual reports filed with the Securities and Exchange Commission) or audit reports of Cimarex; and
- deviation from full and fair reporting of our financial condition.

These procedures also relate to reports of violations, including violations of:

- applicable laws, rules, regulations and listing standards;
- Cimarex Corporate Governance Guidelines;
- Code of Ethics for the Chief Executive Officer and Senior Financial Officers;

- Code of Business Conduct and Ethics
- Cimarex insider trading policy; and
- Any other code, policy or procedure established by Cimarex.

Treatment of Complaints and Reports

Cimarex has retained a third-party provider to accept, verify and log all calls received on the confidential hotline. Upon receipt of a call, the third-party provider will notify the Corporate Secretary, who will log the call and advise the Audit Committee of the call. The Audit Committee will then (a) determine whether the call pertains to Accounting Matters or Compliance Matters or is a concern addressed to the non-management directors of Cimarex. Calls relating to Accounting Matters will be reviewed under Audit Committee direction and oversight or by such other persons as the Audit Committee determines to be appropriate. Calls relating to Compliance Matters will be reviewed under Audit Committee direction and oversight by Cimarex legal counsel or the human resources department, as appropriate. If a call is intended for the non-management directors of Cimarex, the Audit Committee will inform the presiding non-management director and make a recording of the call available to him. Confidentiality with respect to all complaints, reports and concerns will be maintained by the third-party provider, Cimarex, the Audit Committee and the presiding non-management director to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee, the Board of Directors or the non-management directors, as applicable.

Cimarex will not take any adverse action against anyone as a result of their good faith complaint, report or concern pursuant to these procedures and will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions taken by the employee with respect to good faith reporting of complaints, concerns or other matters regarding Cimarex.

Reporting and Retention of Complaints and Investigations

The Corporate Secretary of Cimarex will maintain a log of all calls on the confidential hotline, tracking their receipt, investigation and resolution and will prepare a periodic summary report for the Audit Committee.