

CIMAREX ENERGY CO  
Form 11-K/A  
June 23, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D C 20549

**Form 11-K/A**

**x** **ANNUAL REPORT PURSUANT TO SECTION 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the fiscal year ended December 31, 2005**

**OR**

**o** **TRANSITION REPORT PURSUANT TO SECTION 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
Commission file number 001-31446**

**A.** Full title of the plan and the address of the plan, if different from that of the issuer named below:

**CIMAREX ENERGY CO. 401(k) PLAN**

**B.** Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

**CIMAREX ENERGY CO.  
1700 Lincoln Street, Suite 1800, Denver, Colorado 80203**  
(Address of principal executive offices including ZIP code)

**(303) 295-3995**  
(Registrant's telephone number)

**Cimarex Energy Co.  
401(k) Plan**

**Financial Statements  
and Supplemental Schedule  
As of December 31, 2005 and 2004  
and For the Year Ended December 31, 2005**

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**Cimarex Energy Co.  
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**Financial Statements  
and Supplemental Schedule  
As of December 31, 2005 and 2004  
and For the Year Ended December 31, 2005**

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**Cimarex Energy Co.  
401(k) Plan**

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**Report of Independent Registered Public Accounting Firm**

The Audit Committee of Cimarex Energy Co. and  
Cimarex Energy Co. 401(k) Plan Administrative Committee:

We have audited the accompanying statements of net assets available for plan benefits of Cimarex Energy Co. 401(k) Plan (the Plan ) as of December 31, 2005 and 2004, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2005. These financial statements are the responsibility of the Plan s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for plan benefits of the Plan as of December 31, 2005 and 2004, and the changes in net assets available for plan benefits for the year ended December 31, 2005 in conformity with U.S. generally accepted accounting principles.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2005 is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan s management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ Anton Collins Mitchell LLP

Denver, Colorado  
June 21, 2006

**Financial Statements**

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## Statements of Net Assets Available for Plan Benefits

December 31,	2005	2004
<b>Assets</b>		
Investments, at fair value (Notes 2, 3, 5 and 6):		
Common/collective trust -		
Vanguard Retirement Savings Trust	\$ 4,979,535	* \$ 4,569,499 *
Registered investment companies:		
American Funds EuroPacific Growth Fund	1,071,958	707,811
Vanguard 500 Index Fund Investor Shares	3,522,190	* 3,003,919 *
Vanguard Explorer Fund	1,217,182	1,023,548
Vanguard Extended Market Index Fund InvestorShares	1,260,965	1,015,278
Vanguard Intermediate-Term Treasury Fund Investor Shares	679,453	572,387
Vanguard LifeStrategy Conservative Growth Fund	233,755	137,809
Vanguard LifeStrategy Growth Fund	617,456	413,947
Vanguard LifeStrategy Income Fund	375,752	257,525
Vanguard LifeStrategy Moderate Growth Fund	779,039	316,611
Vanguard Total Bond Market Index Fund	1,589,623	1,451,625 *
Vanguard Total International Stock Index Fund	864,129	496,622
Vanguard U.S. Growth Fund	1,963,160	* 1,890,589 *
Vanguard Wellington Fund Investor Shares	2,194,403	* 1,316,861 *
Vanguard Windsor II Fund Investor Shares	2,276,474	* 1,425,032 *
Common stock -		
Cimarex Energy Co. Common Stock	10,461,055	* 7,179,579 *
Participant loans	523,491	410,207
Total investments	34,609,620	26,188,849
<b>Contributions receivable:</b>		
Employee	102,921	
Employer	74,114	
Total contributions receivable	177,035	
<b>Net assets available for plan benefits</b>	<b>\$ 34,786,655</b>	<b>\$ 26,188,849</b>

\*Represents 5% or more of net assets available for plan benefits.

*See accompanying report of independent registered public accounting firm and notes to financial statements.*

Cimarex Energy  
Co. 401(k) Plan

**Statement of Changes in Net Assets Available for Plan Benefits**

For the Year Ended December 31,	2005
<b>Additions:</b>	
Employee contributions	\$ 3,030,731
Employer contributions	1,931,386
Participant rollover contributions	1,581,205
Net appreciation in fair value of investments (Note 3)	1,819,313
Interest and dividend income, investments	811,597
Interest income on participant loans	23,442
<b>Total additions</b>	<b>9,197,674</b>
<b>Deductions:</b>	
Benefits paid to participants	599,193
Administrative expenses	675
<b>Total deductions</b>	<b>599,868</b>
<b>Net increase</b>	<b>8,597,806</b>
<b>Net assets available for plan benefits,</b> beginning of year	<b>26,188,849</b>
<b>Net assets available for plan benefits,</b> end of year	<b>\$ 34,786,655</b>

*See accompanying report of independent registered public accounting firm and notes to financial statements.*



Notes to Financial Statements

**1. Plan Description**

The following is a brief description of the Cimarex Energy Co. 401(k) Plan (the Plan ) and is provided for general information only. Participants should refer to the plan document or summary plan description for a more complete description of the Plan s provisions.

On February 25, 2002, Key Production Co., Inc. ( Key ) and Helmerich & Payne, Inc. ( H&P ) signed a definitive agreement that provided for H&P to spin off its oil and gas division to its shareholders and for the new company to combine with Key to form Cimarex Energy Co. The merger was approved by both Companies Board of Directors and Key shareholders and was completed on September 30, 2002.

The Plan was established effective October 1, 2002 by Cimarex Energy Co. (the Company or Cimarex ). The Plan was established to provide incentives and security for the employees of the Company and their beneficiaries. The Plan is intended to be a defined contribution plan with profit sharing provisions.

***Plan Merger and Plan Transfers***

Effective November 1, 2002, the Key Production Company, Inc. 401(k) Plan ( Key Plan ) was merged into the Plan. All employees of Key on September 30, 2002 who became employees of Cimarex on October 1, 2002 were or will be (if not yet participating) fully vested in his/her account regardless of Plan Entry Date.

Also, on November 18, 2002, plan accounts of the employees who previously were enrolled in the Helmerich & Payne, Inc. 401(k)/Thrift Savings Plan (the H&P Plan ) were transferred to the Plan due to those individuals' employment changing from H&P to Cimarex effective September 30, 2002 in connection with the financial restructuring that occurred effective that day which resulted in the formation of Cimarex. H&P employees on September 30, 2002 who became Cimarex employees on October 1, 2002 were or will be fully vested regardless of Plan Entry Date.

On June 7, 2005, Cimarex merged with Magnum Hunter Resources, Inc. ( Magnum Hunter ) and its subsidiary Gruy Petroleum Management Co. ( Gruy ). Cimarex is the surviving company and the Plan provides for the participation of and grant of prior service credit to the employees of Magnum Hunter and Gruy as of July 1, 2005.

***General***

The Plan is a defined contribution plan covering employees of Cimarex and its participating subsidiaries. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ( ERISA ).