

**CHARTER
OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF XTO ENERGY INC.
(As amended through March 5, 2004)**

Purpose

The purpose of the Audit Committee (the “Committee”) of the Board of Directors of XTO Energy Inc. (the “Company”) is to assist the Board of Directors in its oversight of the management of the Company. The Committee shall ensure that, in connection with the audit or review of the Company’s financial statements, the Company’s independent accountants are ultimately accountable to the Board of Directors and the Committee.

The Committee's primary responsibilities are to:

- assist the Board of Directors in its oversight of (i) the integrity of the Company’s financial statements; (ii) the Company’s compliance with legal and regulatory requirements; and (iii) the performance of the Company’s internal audit function;
- objectively monitor the Company's internal control system and financial reporting practices;
- select and retain, and review and evaluate the performance, qualifications and independence of, the Company's independent accountants and performance of the accounting department; and
- provide open communication among the Board of Directors, financial and senior management, the accounting department, persons performing the internal audit function and the independent accountants.

Composition of Committee

The Committee shall consist of three or more independent directors, each of whom shall satisfy the independence and experience requirements of the New York Stock Exchange (NYSE”), Section 10A(m)(3) of the Securities Exchange Act of 1934 and the rules and regulations of the Securities and Exchange Commission (“SEC”). Each member of the Committee shall be financially literate, or become financially literate within a reasonable time after appointment to the Committee, and at least one member of the Committee shall have accounting or related financial management expertise. To the extent possible, at least one member of the Committee shall be an audit committee financial expert as defined by the SEC. No member shall serve on the audit committee of more than two other public companies.

Responsibilities

In fulfilling its responsibilities, the Committee shall:

1. Review the Committee's Charter annually, and recommend any modifications it may deem necessary to the Board of Directors.
2. Select and retain independent accountants. The Committee shall have the ultimate authority and responsibility to select and replace the independent accountants.
3. Evaluate, confirm and monitor the independence of the independent accountants. The Committee shall ensure that the independent accountants submit to the Committee at least annually a formal written statement(s) delineating all relationships between the accountants and the Company, addressing at a minimum the matters set forth in Independence Standards Board Standard No. 1, and addressing each non-audit service provided to the Company, including fees billed for such services. The Committee will actively engage in a dialogue with the independent accountants with respect to any disclosed relationships or services that may impact the objectivity and independence of the accountants. The Committee shall consider the effect of the independent accountants’ provision of information technology consulting services relating to financial information systems

design and implementation and the provision of other non-audit services to the Company on the independence of the independent accountant. The Committee will present its conclusions with respect to the independent accountants to the Board of Directors.

4. Obtain and review at least annually a report by the independent accountants describing: (a) the accounting firms' internal quality-control procedures; and (b) any material issues raised by the most recent internal quality-control review, or peer review of the firm, or by any inquiry or investigation by governmental or professional authorities or a private sector regulatory board, within the preceding five years, respecting one or more independent audits performed by the firm and any steps taken to deal with any such issues.
5. Preapprove all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent accountants, subject to the de minimis exceptions for non-audit services described in Section 10A(i)(1)(B) of the Securities Exchange Act of 1934 that are approved by the Committee prior to the completion of the audit. The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate, including the authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next scheduled meeting.
6. Prior to the audit, review with the Controller and the independent accountants the audit scope, audit plan and the coordination of audit effort to assure completeness of coverage and the effective use of audit resources, including the staffing of the audit.
7. Consider and review with the Controller the adequacy of the Company's internal controls and the conflicts of interest policy.
8. At least annually, consult with the independent accountants out of the presence of management about internal controls and the fullness and accuracy of the Company's financial statements.
9. Discuss with management, the Controller, and the independent accountants any significant risks or exposures and assess the steps management has taken to monitor and minimize such risks to the Company, including any guidelines and policies adopted by the Company with respect to risk assessment and risk management.
10. At the completion of the annual audit, review with management, the Controller and the independent accountants:
 - The Company's annual financial statements and related notes;
 - The independent accountants' audit of the financial statements and their report thereon;
 - Any significant changes required in the independent accountants' audit plan;
 - Any serious difficulties or disputes with management encountered during the course of the audit, including any restrictions on the scope of activities or access to requested information, and management's response; and
 - Any other significant findings and recommendations and any matters related to the conduct of the audit that should be communicated to the Committee under generally accepted auditing standards.
11. Review and discuss with management and the independent accountants the audited financial statements to be included in the Company's Annual Report on Form 10-K, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", and such other matters as the Committee deems appropriate in connection with making a determination whether to recommend to the Board of Directors that the financial statements be included in the Company's Annual Report on Form 10-K.

12. Review and discuss with management and the independent accountants the Company's quarterly financial results and financial statements to be included in the Company's quarterly reports on Form 10-Q, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations".
13. Discuss with management the Company's earnings releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).
14. Review and discuss quarterly reports from independent accountants on:
 - All critical accounting policies and practices to be used;
 - All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramification of the use of such alternative disclosures and treatments, and the treatment preferred by the independent accountant; and
 - Other material written communication between the independent accountants and management, such as any management letter or schedule of unadjusted differences.
15. Meet with the Controller, the independent accountants, management and persons responsible for the internal audit function in separate executive sessions to discuss any matters that the Committee or any of these parties believes should be discussed privately with the Committee.
16. Oversee the Company's disclosure controls and procedures and internal controls and procedures for financial reporting, and review disclosures made to the Committee by the Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the company's internal controls.
17. Review the appointment and replacement of person's responsible for the internal audit function and periodically review the responsibilities, budget and staffing of the internal audit function with the independent accountants and management.
18. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
19. Prepare an annual Audit Committee report for inclusion in the Company's proxy statement.
20. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee is authorized to retain independent counsel, accountants, or other third parties to assist it in the conduct of any investigation.
21. Hold at least four meetings each year and such special meetings as may be called by the Chairman of the Committee or at the request of the independent accountants, the Controller or persons performing the internal audit function. The Committee may ask members of management or others to attend the meeting and provide pertinent information as necessary.
22. Set a policy for hiring employees or former employees of the independent accountants who participated in any capacity in the audit of the Company
23. Assure the regular rotation of the lead audit partner, concurring partners and senior partners assign by the independent accountants to the Company's account as required by rules and regulations of

- the SEC and consider whether there should be a regular rotation of the audit firm to assure auditor independence.
24. Consider such other matters in relation to the financial affairs of the Company and its accounts, and in relation to the audit of the Company as the Committee may, in its discretion, determine to be advisable.
 25. Perform such other functions as assigned by law or the Board of Directors.
 26. Report Committee actions to the Board of Directors with such recommendations as the Committee may deem appropriate.
 27. Conduct an annual performance evaluation.

Committee Resources

The Committee shall have the authority to obtain advice and seek assistance from internal and external legal, accounting and other advisors. The Committee shall determine the extent of funding necessary for payment to any advisors.

Disclosure of Charter

This Charter will be made available on the Company's website at www.xtoenergy.com.