



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 13, 2006

Louis G. Baldwin  
Chief Financial Officer  
XTO Energy Inc.  
810 Houston Street  
Fort Worth, Texas 76102

**Re: XTO Energy Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004  
Filed February 25, 2005  
File No. 001-13884**

Dear Mr. Baldwin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: Mr. Ryan Milne