



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

November 30, 2007

Via U.S. Mail and Fax (817) 870-0379

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

Re: XTO Energy, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 1, 2007

Form 10-Q for the quarter ended March 31, 2007  
Filed May 7, 2007

Form 10-Q for the quarter ended June 30, 2007  
Filed August 7, 2007

Form 8-K/A filed October 12, 2007

File No. 1-10662

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant