

XTO ENERGY INC.
AUDIT COMMITTEE CHARTER
(As amended through February 17, 2009)

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 registered public accounting firm (the “independent accountants”) is 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:

- the integrity of the Company’s financial statements;
- the Company’s compliance with legal and regulatory requirements;
- the performance of the Company’s internal audit function;
- the Company's internal control over financial reporting, disclosure controls and procedures and financial reporting practices;
- the performance, qualifications and independence of the independent accountants; and
- open communication among the Board of Directors, the Committee, financial and senior management, the accounting department, persons performing the internal audit function and 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 (the “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.

Committee members shall be elected annually at the meeting of the Board immediately following the annual stockholders’ meeting and shall serve until their resignation, retirement, removal or election of a successor by the Board. The Corporate Governance and Nominating Committee will recommend to the full Board the person to serve as the Committee’s chair. The full Board shall designate the chair or, if it does not do so, the Committee members shall elect a chair by vote of a majority of the full Committee.

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 the independent accountants. The Committee shall have the ultimate authority and responsibility to select, retain, evaluate, compensate, oversee 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 the written disclosures and the letter from the independent accountants required by the applicable requirements of the Public Company Accounting Oversight Board's ("PCAOB") regarding the independent accountant's communications with the audit committee concerning independence, and addressing each non-audit service provided to the Company, including compensation for such services. The Committee shall 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 accountants. The Committee shall 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 independent accountants internal quality-control procedures; and (b) any material issues raised by the most recent internal quality-control review, or peer or PCAOB review of the independent accountants, 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 independent accountants 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 the 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 delegate authority to the chair of the Committee, or 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 the chair or 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 plan, including scope, fees and timing, and the coordination of audit effort to ensure 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 control over financial reporting, audit committee complaint procedures, codes of conduct and ethics, conflicts of interest policies and policies and procedures for the review and approval of related-party transactions.
 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, including legal and regulatory compliance, contingent liabilities and business, financial and market risks, and assess the steps management has taken to monitor and minimize such risks to the Company, including any policies and procedures adopted by the Company with respect to risk assessment and risk management. Meet periodically with representatives of the Risk Management Committee to review compliance with the risk management policies and procedures.
 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 internal control over financial reporting 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 (e.g., SAS 114).
 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 specific 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 accountants; 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 control over 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 control over financial reporting or material weaknesses therein and any fraud involving management or other employees who have a significant role in the company's internal control over financial reporting.
 17. Review the appointment and replacement of persons 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. Oversee and monitor compliance with the Company's audit committee complaint procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters,

and the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters, codes of conduct and ethics, conflicts of interest policies and procedures for the review and approval of related-party transactions.

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 in conducting an investigation.
21. Hold at least four meetings each year, including at least one executive session, and such special meetings as may be called by the chair 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 meetings and provide pertinent information as necessary.
22. Oversee the policy for hiring employees or former employees of the independent accountants who participated in any capacity in the audit of the Company
23. Ensure the regular rotation of the lead audit partner, concurring partners and senior partners assigned 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 ensure 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 retained by the Committee.

Disclosure of Charter

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

Hiring Guidelines for Independent Auditor Employees

The Audit Committee adopts the following practices regarding the hiring by XTO Energy of any partner, director, manager, staff, advising member of the department of professional practice, reviewing actuary, reviewing tax professional and any other persons having responsibility for providing audit assurance to the Company's independent auditor on any aspect of their certification of the Company's financial statements. "Audit assurance" includes all work that results in the expression of an opinion on financial statements.

- a. No member of the audit team that is auditing XTO Energy can be hired by the Company until the expiration of the applicable "cooling off" period under the independence rules of the Securities and Exchange Commission has expired. The cooling off period will commence with the latest date on which the individual participated in the annual audit or quarterly review procedures.
- b. XTO Energy's Chief Financial Officer must approve all management level and above hires from the independent auditor.
- c. XTO Energy's Chief Financial Officer shall report annually to the Audit Committee the profile of any hires from the independent auditor during the preceding year.