

March 24, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Gentlemen:

Re: Deferred Compensation Plans of XTO, Incorporated

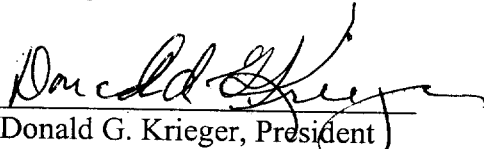
In accordance with Department of Labor Regulation Section 2520.104-23, we hereby submit the statement required to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA) for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

1. Name and Address of Employer: XTO, Incorporated
110 Wrentham Drive
Liverpool, New York 13088
2. Employer Identification Number: 16-1115084
3. Number of Top Hat Plans: 1
4. Number of Employees in each Plan: 1
5. Purpose of Plan: XTO, Incorporated maintains the XTO, Incorporated Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In addition, we will provide a copy of the plan documents to the Secretary of Labor upon request as required under Section 104(a)(1) of ERISA.

Sincerely,

XTO, Incorporated

By: 
Donald G. Krieger, President
(Plan Administrator)

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DM **DANNIBILE & MCKEE, LLP**

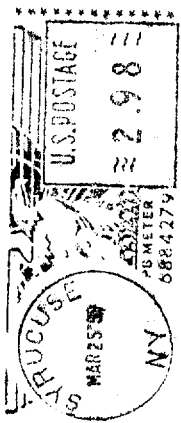
Certified Public Accountants and Consultants
Financial Plaza
221 S. Warren St., Syracuse, New York 13202-2687

CERTIFIED

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MAIL

**RETURN RECEIPT
REQUESTED**



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