

XSTELOS HOLDINGS, INC.

630 FIFTH AVENUE, SUITE 2260

NEW YORK, NY 10020

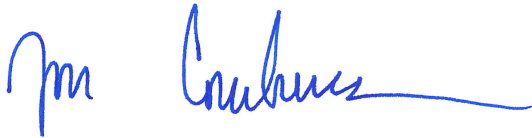
RE: Xstelos Holdings, Inc. Financial Report Request

Please be advised that in order to receive financial statements, shareholders must submit an Attestation of Ownership (“Attestation”) form which is available on our website. Xstelos requests the provision of the information contained on the Attestation in order to confirm its compliance under Treas. Reg. § 1.382-2T(k)(3)(i).

Please complete, sign and return the Attestation by fax to (646) 430 – 9416.

Your cooperation in this matter is greatly appreciated.

Kind regards,



Jonathan Couchman
CEO
Xstelos Holdings, Inc.