

Beckstead and Watts, LLP
Certified Public Accountants

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March 8, 2006

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

The firm of Beckstead and Watts, LLP was previously principal accountant for XS Inventory (the "*Company*") and reported on the financial statements of the Company for the years ended December 31, 2004 and 2003. On March 7, 2006, we were notified that we were dismissed by the Company as principal accountants. We have read the Company's statements included under Item 4 of its Form 8-K dated March 6, 2006, and we agree with such statements except that we cannot confirm or deny that the appointment of Lawrence Scharfman & Co., CPA, P.C. was approved by the Board of Directors, or that they were not consulted prior to their appointment as auditors.

Very truly yours,

A handwritten signature in cursive script that reads "Beckstead and Watts, LLP".

Beckstead and Watts, LLP