```java
package filesplitters.excel;

import java.io.File;
import java.io.InputStream;
import java.util.Map;

import com.exlibris.primo.api.common.IPrimoLogger;
import com.exlibris.primo.api.spliter.plugin.IFileSplitter;
import com.exlibris.primo.api.spliter.plugin.IRecordSaver;
import com.exlibris.primo.api.spliter.plugin.RecordData;

import demo.excel.ExcelReaderFactory;
import demo.excel.IExcelReader;

public class ExcelFileSplitter implements IFileSplitter {

        @Override
        public void parse(InputStream is, File file, IRecordSaver saver)
                        throws Exception {

                IExcelReader reader = ExcelReaderFactory.create(is);

                Object[] header = reader.getNextRow();

                Object[] row = null;

                while ((row = reader.getNextRow()) != null) {
                        RecordData rd = new RecordData();

                        rd.setIdentifier(row[0].toString());

rd.setDeleted("true".equalsIgnoreCase(row[1].toString()));
                        rd.setRecordData(getRecord(header, row));

                        saver.save(rd);
                }

                reader.close();

        }

        private String getRecord(Object[] header, Object[] row) {
                String ret = "<record>";

                for (int i = 2; i < row.length; i++) {
                        ret += "<" + header[i] + ">" + row[i] + "</" + header[i]
+ ">";
                }

                ret += "</record>";

                return ret;
        }

        @Override
        public void doneParsing() {}

        @Override
        public void init(String charSet, IPrimoLogger logger,
                        Map<String, Object> params) throws Exception {}
}
```