

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan DELIA S, INC. 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 06/01/1999
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) DELIA S, INC. 50 WEST 23RD STREET NEW YORK, NY 10010	2b Employer Identification Number (EIN) 20-3397172 2c Sponsor's telephone number 212-807-9060 2d Business code (see instructions) 448120

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2010	SHREE VAID
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") DELIA S, INC. 50 WEST 23RD STREET NEW YORK, NY 10010	3b Administrator's EIN 20-3397172 3c Administrator's telephone number 212-807-9060
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	1286
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	661
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	88
d Subtotal. Add lines 6a , 6b , and 6c	6d	749
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	749
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	284
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	31

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DELIA S, INC. 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DELIA S, INC.		D Employer Identification Number (EIN) 20-3397172

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FID.INV.INST.OPS.CO.

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65 60	RECORDKEEPER	2175	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MMC SECURITIES CORP

06-1685865

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
61	ADVISOR	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLKRK MIDCP VAL EQ A - PNC GLOBAL I 04-2871943	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL MARSICO GROWTH A - COLUMBIA MAN 04-2838628	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DREYFUS S P 500 INDX - DREYFUS TRAN 13-5673135	0.15%	

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MNSTY LG CAP GRTH R2 - BOSTON FINAN 04-2526037	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
RS PARTNERS A - BOSTON FINANCIAL DA 04-2526037	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VICTORY DIVERS STK A - BISYS FUND S 13-3532663	0.25%	

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MMC SECURITIES CORP	61	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL MARSICO GROWTH A - COLUMBIA MAN	\$0-<\$3M=1.00% \$3M-<\$50M=0.50% \$50M+=0.25%	
04-3156901		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan DELIA S, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DELIA S, INC.	D Employer Identification Number (EIN) 20-3397172	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	81386	99970
(9) Value of interest in common/collective trusts.....	1c(9)	546111	604257
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3808091	5137590
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4435588	5841817

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	124236	62592
k Total liabilities (add all amounts in lines 1g through 1j)	1k	124236	62592

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4311352	5779225
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	24972	
(B) Participants	2a(1)(B)	757760	
(C) Others (including rollovers)	2a(1)(C)	29043	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		811775

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	5974	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5974

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	100622	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		100622

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		24825
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1123439
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2066635

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	596577	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		596577
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	2185	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2185
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		598762

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1467873
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: SALIBELLO & BRODER LLP

(2) EIN: 13-3051814

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>DELIA S, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DELIA S, INC.</u>	D Employer Identification Number (EIN) <u>20-3397172</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____	If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

dELiA*s, Inc.
401(k) PROFIT SHARING PLAN

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**For The Years Ended December 31, 2009 and 2008
With Independent Auditors' Report**

dELiA*s, Inc. 401(k) Profit Sharing Plan

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Salibello & Broder LLP

Certified Public Accountants

633 Third Avenue, New York, NY 10017
212-315-5000 Fax: 212-397-5832

INDEPENDENT AUDITORS' REPORT

To the Plan Participants and Plan Administrator of the
dELiA*s, Inc. 401(k) Profit Sharing Plan

We were engaged to audit the financial statements and supplemental schedule of dELiA*s, Inc. 401(k) Profit Sharing Plan (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of December 31, 2009 and 2008, and for the years then ended, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



September 15, 2010

dELiA*s, Inc. 401(k) Profit Sharing Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Assets		
Investments:		
Investments, at fair value	\$ 5,741,847	\$ 4,354,202
Participant loans	<u>99,970</u>	<u>81,386</u>
Total assets	5,841,817	4,435,588
 Liabilities		
Corrective distribution payable	<u>62,592</u>	<u>124,236</u>
Net assets available for benefits, at fair value	5,779,225	4,311,352
Adjustments from fair value to contract value for fully benefit-responsive investment contract	<u>791</u>	<u>14,976</u>
Net assets available for benefits	<u>\$ 5,780,016</u>	<u>\$ 4,326,328</u>

The accompanying notes are an integral part of the financial statements.

dELiA*s, Inc. 401(k) Profit Sharing Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Additions (reductions) to (from) net assets attributable to:		
Investments:		
Net appreciation (depreciation) in fair value of investments	\$ 1,234,701	\$ (2,196,604)
Interest income, participant loans	5,974	4,426
Contributions:		
Participants	757,760	980,944
Employer	24,972	362,709
Rollover	29,043	81,411
Total additions (reductions)	<u>2,052,450</u>	<u>(767,114)</u>
Deductions from net assets attributable to:		
Benefits paid to participants	596,577	371,539
Administrative expenses	2,185	1,665
Total deductions	<u>598,762</u>	<u>373,204</u>
Net increase (decrease)	1,453,688	(1,140,318)
Net assets available for benefits:		
Beginning of year	<u>4,326,328</u>	<u>5,466,646</u>
End of year	<u>\$ 5,780,016</u>	<u>\$ 4,326,328</u>

The accompanying notes are an integral part of the financial statements.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 1: Description of the Plan

The following description of dELiA*s, Inc. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Reference should be made to the Plan agreement for a complete description of the Plan’s provisions.

General: The Plan is a defined contribution plan sponsored by dELiA*s, Inc. (the “Company”) covering substantially all eligible employees of the Company.

The Plan is intended to satisfy all the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (“IRC”) and similar state tax laws and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

Eligibility: The Plan covers all employees of the Company who meet eligibility requirements and who elect to participate. Non-excluded employees who have attained the age of twenty-one and who are employed by the Company or one of its subsidiaries, are eligible to participate in the Plan. In addition to attaining the age of twenty-one, non-excluded employees classified as part-time employees are eligible to participate in the Plan upon completing at least 1,000 hours of service during an eligibility computation period as defined by the Plan document.

Contributions: Under the Plan, an employee may make pre-tax contributions of up to 75% of annual compensation up to the maximum allowable under the IRC. The Company can make a discretionary matching contribution that is equal to a discretionary percentage of the participant’s eligible compensation for that period. The Company also may elect to make a discretionary profit sharing contribution, which is determined by the Company’s management. There was a Company match in the amount of \$24,972 and \$362,709 for the year ended December 31, 2009 and 2008, respectively. Effective February 1, 2009, the Company temporarily suspended its matching contribution to the Plan, and subsequently reinstated the matching contribution starting in April 2010.

Payment of Benefits: Participants may receive benefits upon retirement, disability, death or termination of employment.

Forfeitures: Forfeitures are used to reduce future Company contributions. Forfeitures amounted to \$62,978 and \$29,104 in 2009 and 2008, respectively.

Participants’ Accounts: Each participant’s account is credited with the participant’s contribution and an allocation of (a) the Company’s contribution, and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 1: Description of the Plan (continued)

Vesting: Participants are immediately vested in their voluntary contributions. The Company's matching and discretionary profit sharing contributions, plus the earnings thereon, vest according to the schedule below.

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1 year	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Participant Loans: Participants may borrow from the Plan a minimum of \$1,000 and up to 50% of the vested value of the participant's account balance under the Plan not to exceed \$50,000. In addition, a maximum of one loan outstanding per participant per plan year will be permitted. Interest rates on participant loans are based on interest rates charged for similar types of loans by other lenders. As of December 31, 2009 and 2008, interest rates on current loans range from 4.25% and 9%. The term of the loan shall not exceed five years, unless the proceeds are used to acquire a principal residence of the participant.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting: The financial statements have been prepared on the accrual method of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

dELIA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 2: Summary of Significant Accounting Policies (continued)

Valuation of Investments: The Plan's investments, except for participant loans, are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Security transactions are recorded on a trade-date basis. Gain or loss on sales of securities is based on average cost.

Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned.

Risks and Uncertainties: The Plan invests in funds managed by third-parties. These funds are exposed to various risks, such as interest rate, market volatility and credit risk. Due to the level of risk associated with certain investment changes in the value of investment securities, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Plan Benefits and the Statement of Changes in Net Assets Available for Plan Benefits.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Payment of Benefits: Benefits are recorded when paid.

Plan Administration: Administrative expenses related to the Plan other than processing fees for loans, are paid by the Company.

Recently Issued Accounting Pronouncement: In July 2009, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards ("SFAS") No. 168, "The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles – a replacement of FASB Statement No. 162." SFAS No. 168 establishes the FASB Accounting Standards Codification ("ASC") as the sole source of authoritative generally accepted accounting principles in the United States of America ("U.S. GAAP") recognized by the FASB to be applied by nongovernmental entities. All existing accounting standard documents are superseded. All other accounting literature not included in the FASB ASC will be considered non-authoritative. The adoption of the provisions of SFAS No. 168, as incorporated into FASB ASC Topic 105, "Generally Accepted Accounting Principles," did not have an impact on the Plan's financial statements other than changing references to authoritative U.S. GAAP literature.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 2: Summary of Significant Accounting Policies (continued)

In July 2006, the FASB issued FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109" ("FIN 48"). FIN 48 establishes financial accounting and disclosure requirements for the recognition and measurement of tax positions taken or expected to be taken on a tax return. In December 2008, the FASB released FASB Staff Position No. 48-3, "Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises" ("FSP FIN 48-3"), which allowed management to defer the effective date of FIN 48 to fiscal years beginning after December 15, 2008 and continue to apply in calendar year 2008 the guidance under SFAS No. 5, "Accounting for Contingencies," to evaluate uncertain tax positions. In September 2009, the FASB issued Accounting Standards Update ("ASU") No. 2009-06, "Implementation Guidance on Accounting for Uncertainty in Income Taxes and Disclosure Amendments for Nonpublic Entities." ASU No. 2009-06 provides additional implementation guidance on the accounting for uncertainty in income taxes and eliminates certain disclosure requirements for nonpublic entities. On January 1, 2009, the Plan adopted the provisions of FIN 48 and ASU No. 2009-06, as incorporated in FASB ASC Topic 740, "Income Taxes." As a result, the Plan no longer evaluates uncertain tax positions using the guidance under SFAS No. 5, which was incorporated into FASB ASC Topic 450, "Contingencies." Rather, the Plan evaluates each tax position individually using the recognition and measurement criteria established in FASB ASC Topic 740-10. That is, first, the Plan recognizes the financial statement benefit of a tax position if it determines that it is more likely than not (i.e., a likelihood of more than 50 percent), based on the technical merits, that the position will be sustained on examination. Then, the Plan measures the amount of benefit derived from such tax position as the largest amount of tax benefit that is greater than 50 percent likely of being realized upon settlement. The difference between a tax position taken or expected to be taken in a tax return and the tax benefit recognized and measured according to the aforementioned criteria is an unrecognized tax benefit for which a liability is created (and an expense is recorded). The Plan classifies interest and penalties associated with the liability for unrecognized tax benefits as income tax expense. The Plan is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2006. The Plan's adoption of the guidance established under FASB ASC Topic 740 "Income Taxes," did not have an impact on its financial statements.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 2: Summary of Significant Accounting Policies (continued)

In May 2009, the FASB issued SFAS No. 165, "Subsequent Events." The objective of SFAS No. 165 is to establish general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. In February 2010, the FASB issued ASU No. 2010-09, "Amendments to Certain Recognition and Disclosure Requirements," which requires, for entities that are not Securities and Exchange Commission filers, the disclosure of the date through which an entity has evaluated subsequent events and the basis for that date—that is, whether that date represents the date the financial statements were issued or were available to be issued. The Plan evaluates subsequent events through the date that the Plan's financial statements are available to be issued. The adoption of the provisions of SFAS No. 165, as amended by ASU No. 2010-09, as incorporated into FASB ASC Topic 855, "Subsequent Events," did not have an impact on the Plan's financial statements other than newly required disclosures in Note 9.

In August 2009, the FASB issued ASU No. 2009-05, "Measuring Liabilities at Fair Value." ASU No. 2009-05 provides clarification that in circumstances in which a quoted price in active market for the identical liability is not available, a reporting entity is required to measure fair value using one or more of the following techniques: a) the quoted price of the identical liability when traded as an asset, b) quoted prices for similar liabilities when traded as assets, c) another valuation technique that is consistent with the principles of FASB ASC Topic 820. The Plan expects that the adoption of the provisions of ASU No. 2009-05, as incorporated into FASB ASC Topic 820, as of January 1, 2010, will not have an impact on the Plan's financial statements.

In September 2009, the FASB issued ASU No. 2009-12, "Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)." ASU No. 2009-12 permits as a practical expedient, a reporting entity to measure the fair value of an investment that is within the scope of the amendments in ASU No. 2009-12 on the basis of net asset value per share of the investment without further adjustments, provided that certain conditions are met. ASU No. 2009-12 also requires disclosures by major category of investment that is within the scope of the amendments in ASU No. 2009-12 about the nature of any restrictions on the investor's ability to redeem its investments at the measurement date, any unfunded commitments, and the investment strategies of the investees. The adoption of the provisions of ASU No. 2009-12, as incorporated into FASB ASC 820, did not have an impact on the Plan's financial statements other than newly required disclosures in Note 5.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 2: Summary of Significant Accounting Policies (continued)

In January 2010, the FASB issued ASU No. 2010-06, "Improving Disclosures About Fair Value Measurements." ASU No. 2010-06 requires a reporting entity to disclose separately the amounts of significant transfers in and out of Level 1 and Level 2 fair value measurements and the reasons for the transfers. ASU No. 2010-06 also requires a reporting entity to disclose separately, in the reconciliation for Level 3 fair value measurements, information about purchases, sales, issuances, and settlements. In addition, it clarifies existing disclosures about fair value measurements by requiring that such disclosures be made for each class of assets and liabilities. Finally, this accounting standard update clarifies that the disclosures about the valuation techniques and inputs used to measure fair value are required for value measurements that fall in either Level 2 or 3. The new disclosures and clarifications of existing disclosures are effective for the Plan annual periods beginning January 1, 2010, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward of activity in Level 3 fair value measurements, which are effective for the Plan annual periods beginning January 1, 2011. The Plan expects that the adoption of ASU No. 2010-06, as incorporated into FASB ASC Topic 820, as of January 1, 2010 and 2011, will not have an impact on the Plan's financial statements.

Note 3: Information Certified by the Custodian (unaudited)

The following is a summary of the unaudited information regarding the Plan's financial statements and supplemental schedule as of December 31, 2009 and 2008, and for the years then, included in the Plan's financial statements (including footnotes) and supplemental schedule, that were prepared by or derived from information prepared by the custodian of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certification from the custodian that such information is complete and accurate.

	<u>2009</u>	<u>2008</u>
Statements of net assets available for benefits:		
Investments, at fair value	\$ 5,741,847	\$ 4,354,202
Participant loans	\$ 99,970	\$ 81,386
Statements of changes in net assets available for benefits:		
Net appreciation (depreciation) in fair value of investments	\$ 1,234,701	\$ (2,196,604)
Interest income, participant loans	\$ 5,974	\$ 4,426

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 3: Information Certified by the Custodian (unaudited) (continued)

The following table presents the fair value of the investments in the Plan that was certified by the custodian. Single investments representing more than 5% of the Plan's net assets as of either December 31, 2009 and/or 2008 are separately identified.

	<u>2009</u>	<u>2008</u>
Mutual funds:		
FA Freedom 2020 Fund	\$ 412,825	\$ 370,770
FA Freedom 2025 Fund	327,544	275,547
FA Freedom 2030 Fund	649,968	512,088
FA Freedom 2035 Fund	789,410	533,815
FA Freedom 2040 Fund	761,953	572,126
Other mutual funds	<u>2,195,890</u>	<u>1,543,745</u>
Total mutual funds	5,137,590	3,808,091
Common and collective trust fund:		
FA Stable Value Portfolio	<u>604,257</u>	<u>546,111</u>
Total investments, at fair value	<u>\$ 5,741,847</u>	<u>\$ 4,354,202</u>

Note 4: Fair Value Measurements

The Plan adopted the provisions of SFAS No. 157, "Fair Value Measurements," effective January 1, 2008. These provisions, as amended, have been incorporated into the FASB ASC under Topic 820, "Fair Value Measurements and Disclosures." FASB ASC Topic 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC Topic 820 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 4: Fair Value Measurements (continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Plan. Unobservable inputs are inputs that reflect the Plan's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The following is a description of the valuation methodologies used for these items, as well as the general classification of such items pursuant to the fair value hierarchy under FASB ASC Topic 820. There have been no changes in the valuation methodologies of these items held at December 31, 2009 and 2008:

Mutual funds – Valued at unadjusted quoted price which represent the net asset value of shares held by the Plan at year end.

Common and collective trust fund – The investment includes a stable value fund whose underlying assets were based on quoted prices in active markets and observable inputs used to value certain securities and contracts.

Participant loans – Valued at amortized cost, which approximates fair value.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 4: Fair Value Measurements (continued)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008:

Assets at Fair Value as of December 31, 2009				
	Level 1	Level 2	Level 3	Total
Mutual funds:				
Large Cap	\$ 439,389	\$ -	\$ -	\$ 439,389
Mid Cap	379,371	-	-	379,371
International	252,378	-	-	252,378
Income	223,936	-	-	223,936
Small Cap	213,505	-	-	213,505
Other	3,629,011	-	-	3,629,011
Total mutual funds	5,137,590	-	-	5,137,590
Common and collective trust fund	-	604,257	-	604,257
Participant loans	-	-	99,970	99,970
Total assets at fair value	<u>\$ 5,137,590</u>	<u>\$ 604,257</u>	<u>\$ 99,970</u>	<u>\$ 5,841,817</u>
Assets at Fair Value as of December 31, 2008				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,808,091	\$ -	\$ -	\$ 3,808,091
Common and collective trust fund	-	546,111	-	546,111
Participant loans	-	-	81,386	81,386
Total assets at fair value	<u>\$ 3,808,091</u>	<u>\$ 546,111</u>	<u>\$ 81,386</u>	<u>\$ 4,435,588</u>

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 4: Fair Value Measurements (continued)

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2009 and 2008:

	Participant Loans	
	2009	2008
Balance-beginning of year	\$ 81,386	\$ 63,330
Net loan additions and adjustments	18,584	18,056
Balance-end of year	<u>\$ 99,970</u>	<u>\$ 81,386</u>

The fair value investment amounts and changes in fair value of the investments as disclosed above are unaudited, as previously described in Note 3.

Note 5: Fidelity Advisor Stable Value Portfolio

The Plan invests in the Fidelity Advisor Stable Value Portfolio (the "SVP"), which is a stable value fund that is a common collective trust. It is a commingled pool of the Fidelity Group Trust for Employee Benefit Plans and is managed by Fidelity Management Trust Company ("FMTC"). The SVP invests in investment contracts issued by insurance companies and other financial institutions, fixed income securities, and money market funds to provide daily liquidity. The investment contract issuers seek to preserve the principal investment and earnings, but cannot guarantee that they will be able to do so. The SVP is included in the Plan's financial statements at fair value adjusted to contract value, as described in Note 2. There are no reserves against contract value for credit risk of the contract issuers or otherwise.

The beneficial interest of each participant is represented by units. Units are issued and redeemed daily at the SVP's constant net asset value of \$1 per unit. Distribution to the SVP's unit holders are declared daily from the net investment income and automatically reinvested in the SVP on a monthly basis, when paid. It is the policy of the SVP to use its best efforts to maintain a stable net asset value of \$1 per unit, although there is no guarantee that the SVP will be able to maintain this value.

Participant ordinarily may direct the withdrawal or transfer of all or a portion of their investment at contract value. Contract value represents contributions made to the SVP, plus earnings, less participant withdrawals and administrative expenses.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 5: Fidelity Advisor Stable Value Portfolio (continued)

The SVP does not have a finite life, unfunded commitments relating to its investments, or significant restrictions on redemptions and the Plan may redeem its investment on a daily and immediate basis. The SVP imposes certain restrictions on the Plan, and the SVP itself may be subject to circumstances that impact its ability to transact at contract value. Such event include the following: (a) the establishment of a defined contribution plan that competes with the plan for employee contributions, (b) any substantive modification of the portfolio or the administration of the portfolio that is not consented to, (c) any changes in law, regulation or administration ruling applicable to the Plan that could have a material adverse effect on a portfolio's cash flow, (d) any communication given to unit holders by the Plan sponsor, any other plan fiduciary or FMTC that is designed to induce or influence unit holders not to invest in the portfolio or to transfer assets out of the portfolio, or (e) any transfer of assets from the portfolio directly to a competing investment option. Plan management believes that the occurrence of events that would cause the SVP to transact at less than contract value is not probable.

All investment contracts and fixed income securities purchased for the pools must satisfy the credit quality standards of FMTC and the Plan.

For the years ended December 31, 2009 and 2008, the SVP had an average crediting interest rate of 2.7% and 3.42%, respectively, and an average yield, based upon on both actual earnings and interest rate credited to participants, of 1.35% and 2.83%, respectively.

Note 6: Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

Note 7: Tax Status

The Plan is qualified under Section 401(k) of the IRC, and accordingly, the Plan is exempt from income taxes.

The Plan has adopted FMTC's non-standardized adoption agreement prototype profit sharing/401(k) plan. Accordingly, the Plan is permitted to rely on Fidelity's opinion letter. The Internal Revenue Service has determined and informed FMTC, by a letter dated October 9, 2003, that the Plan is designed in accordance with the applicable sections of the IRC. The non-standardized adoption agreement prototype profit sharing/401(k) plan since has been amended; however, the Plan Administrator and FMTC, will take the necessary steps for the Plan to remain qualified under applicable provisions of the IRC.

dELiA*s, Inc. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

Note 8: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for Plan benefits per the financial statements to Form 5500 at December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Net assets available for Plan benefits per the financial statements	5,780,016	4,326,328
Less: Adjustments from fair value to contract value for fully benefit-responsive investment contract	<u>(791)</u>	<u>(14,976)</u>
Net assets available for Plan benefits per Form 5500	<u>\$ 5,779,225</u>	<u>\$ 4,311,352</u>

The following is a reconciliation of the net increase in the net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2009:

Net increase in assets available for Plan benefits per the financial statements	\$ 1,453,688
Add: Adjustments from fair value to contract value for fully benefit-responsive investment contract	<u>14,185</u>
Net increase in assets available for Plan benefits per Form 5500	<u>\$ 1,467,873</u>

Note 9: Subsequent events

For purposes of determining the effect of subsequent events on these financial statements, management has evaluated events subsequent to December 31, 2009 and through September 15, 2010, the date on which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

dELiA*s Inc. 401(k) Profit Sharing Plan

**SCHEDULE H, - LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN 20-3397172, PLAN NO. 001**

DECEMBER 31, 2009

(a)	(b) Identity of issuer, borrower lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost**	(e) Current value
*	Fidelity	BlackRock Mid Cap Value Equity	\$	29,258
*	Fidelity	Dreyfus S&P 500 INDX		20,667
*	Fidelity	Mainstay Large Cap Growth R2		49,168
*	Fidelity	Victory Divers Stk A		83,033
*	Fidelity	FA Diversified International Fund		161,829
*	Fidelity	FA Equity Income Fund		46,766
*	Fidelity	FA Freedom 2005 Fund		18,377
*	Fidelity	FA Freedom 2010 Fund		82,111
*	Fidelity	FA Freedom 2015 Fund		224,562
*	Fidelity	FA Freedom 2020 Fund		412,825
*	Fidelity	FA Freedom 2025 Fund		327,544
*	Fidelity	FA Freedom 2030 Fund		649,968
*	Fidelity	FA Freedom 2035 Fund		789,410
*	Fidelity	FA Freedom 2040 Fund		761,953
*	Fidelity	FA Freedom 2045 Fund		281,616
*	Fidelity	FA Freedom 2050 Fund		38,987
*	Fidelity	FA Freedom Inc		41,657
*	Fidelity	FA Global Capital Appreciation Fund		89,591
*	Fidelity	FA High Income Advantage Fund		129,994
*	Fidelity	FA Intl Discovery A		958
*	Fidelity	FA Leveraged Company Stock Fund		241,229
*	Fidelity	FA Mid Cap II		108,884
*	Fidelity	FA New Insights Fund		239,756
*	Fidelity	FA Small Cap Fund		89,078
*	Fidelity	FA Stable Value Portfolio		604,257
*	Fidelity	FA Strategic Income Fund		93,942
*	Fidelity	RS Partners Fund		124,427
	Participant Loans	(With interest rates ranging from 4.25% to 9% and maturity dates from September 3, 2010 to June 15, 2015)		99,970
				<u><u>\$ 5,841,817</u></u>

* Party-in-interest

** Cost information is not required for participant-directed investments, and therefore is not included.

The above information has been certified by the Custodian as complete and accurate.

dELiA*s Inc. 401(k) Profit Sharing Plan

**SCHEDULE H, - LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN 20-3397172, PLAN NO. 001**

DECEMBER 31, 2009

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*	Fidelity	FA Freedom 2005 Fund		18,377
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*	Fidelity	FA Intl Discovery A		958
*	Fidelity	FA Leveraged Company Stock Fund		241,229
*	Fidelity	FA Mid Cap II		108,884
*	Fidelity	FA New Insights Fund		239,756
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	Participant Loans	(With interest rates ranging from 4.25% to 9% and maturity dates from September 3, 2010 to June 15, 2015)		99,970
				<u><u>\$ 5,841,817</u></u>

* Party-in-interest

** Cost information is not required for participant-directed investments, and therefore is not included.

The above information has been certified by the Custodian as complete and accurate.