

dELiA*s, Inc.

ALLOY (x25) dELiA*s

50 WEST 23RD STREET
NEW YORK, NY 10010

May 13, 2008

To Whom It May Concern:

My firm recently hired Kirk Palmer & Associates to fill a key executive position. Kirk and his team spent valuable time assessing not just the job and its requirements; but, they also invested in a thorough review of the current company environment in which this individual would be operating. This preparation, along with a rigorous reference check gave us confidence that we were making the right choice. A mistake in this hire could set us back two years.

When you hire Kirk, you hire a great team. He is not a one man band. As a branded vertical retailer, I would say Kirk is a resource who gets it. You won't get the same old department store lists that competitors serve up. Thanks Kirk for a great hire.

Please feel free to contact me at (212) 590-6210 for anything further.

Sincerely,



Robert Bernard

CEO

dELiA*s