

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	Chapter 11
dELiA*s, INC., <i>et al.</i> ,	Case No. 14-23678 (RDD)
Debtors. <sup>1</sup>	Jointly Administered

**GLOBAL NOTES, METHODOLOGY, AND SPECIFIC  
DISCLOSURES REGARDING THE DEBTORS' SCHEDULES OF  
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

**INTRODUCTION**

dELiA\*s, Inc. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), with the assistance of their advisors, have filed their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements,” and together with the Schedules the “Schedules and Statements”) with the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”), pursuant to section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

These Global Notes, Methodology, and Specific Disclosures Regarding the Debtors’ Schedules of Assets and Liabilities and Statements of Financial Affairs (the “Global Notes”) pertain to, are incorporated by reference in, and comprise an integral part of all of each Debtor’s Schedules and Statements. The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements.

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with the financial statements of each Debtor. Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment, and reflect the Debtors’ reasonable best efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

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<sup>1</sup> The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are as follows: dELiA\*s, Inc. (7172); dELiA\*s Distribution Company (9076); A Merchandise, LLC (7639); dELiA\*s Operating Company (3765); dELiA\*s Retail Company (0036); dELiA\*s Group Inc. (4035); AMG Direct, LLC (9236); dELiA\*s Assets Corp. (3754); DACCS, Inc. (0225). The mailing address for the Debtors, solely for purposes of notices and communications, is: 50 West 23rd Street, New York, NY 10010.

The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information contained herein. While every effort has been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys and financial advisors expressly do not undertake any obligation to update, modify, revise or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised or re-categorized. In no event shall the Debtors or their agents, attorneys and financial advisors be liable to any third party for any direct, indirect, incidental, consequential or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys and financial advisors are advised of the possibility of such damages.

Given, among other things, the uncertainty surrounding the valuation of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that such Debtor was solvent at the Petition Date or at any time prior to the Petition Date. Likewise, to the extent that a Debtor shows more liabilities than assets, it is not an admission that such Debtor was insolvent at the Petition Date or any time prior to the Petition Date.

Mr. Edward Brennan, the Debtors' Chief Financial Officer, has signed each of the Schedules and Statements. Mr. Brennan is an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Brennan necessarily has relied upon the efforts, statements, and representations of various personnel employed by the Debtors and their advisors. Mr. Brennan has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

## GLOBAL NOTES AND OVERVIEW OF METHODOLOGY

- 1. Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and Statements with respect to any claim ("Claim") description, designation, or Debtor against which the Claim is asserted; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as "disputed," "contingent," or "unliquidated;" or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such Claim or amount is not "disputed," "contingent," or "unliquidated." Listing a Claim does not constitute an admission of liability by the Debtor against which the

Claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors' chapter 11 cases, including, without limitation, issues involving Claims, substantive consolidation, defenses, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.

- 2. Description of Cases and "As Of" Information Date.** On December 7, 2014 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

On December 10, 2014, the Bankruptcy Court entered an order directing procedural consolidation and joint administration of the Debtors' chapter 11 cases [Docket No. 45].

The asset information provided herein represents the asset data of the Debtors as of December 7, 2014 and the liability information provided herein, except as otherwise noted, represents the liability data of the Debtors as of December 7, 2014.

- 3. Net Book Value of Assets.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate resources for the Debtors to obtain current market valuations for all of their assets. Accordingly, unless otherwise indicated, the Debtors' Schedules and Statements reflect net book values as of December 7, 2014. Additionally, because the book values of assets, including those such as patents, trademarks, and copyrights, may materially differ from their fair market values, they may be listed as undetermined amounts as of the Petition Date. Furthermore, values for assets that have been fully depreciated or were expensed for accounting purposes may not appear in these Schedules and Statements as they have no net book value.
- 4. Recharacterization.** Notwithstanding the Debtors' reasonable best efforts to properly characterize, classify, categorize, or designate certain Claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors may nevertheless have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtors' businesses. Accordingly, the Debtors reserve all of their rights to re-characterize, reclassify, recategorize, redesignate, add, or delete items reported in the Schedules and Statements at a later time as is necessary or appropriate as additional information becomes available, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired post-petition.
- 5. Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and post-petition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and

post-petition periods may change. Accordingly, the Debtors reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary or appropriate.

The liabilities listed on the Schedules do not reflect any analysis of Claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all of their rights to dispute or challenge the validity of any asserted Claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's Claim.

6. **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including, without limitation, goodwill, accrued salaries and employee benefit accruals. The Debtors also have excluded rejection damage Claims of counterparties to executory contracts and unexpired leases that may be rejected, to the extent such damage Claims exist or are anticipated to or may accrue at some time in the future. In addition, certain immaterial assets and liabilities may have been excluded.

The Bankruptcy Court has authorized the Debtors to pay, in their discretion, certain outstanding pre-Petition Date Claims post-petition. Prepetition liabilities that have been or may be paid post-petition under existing authorizations or any authorization that may be approved by the Bankruptcy Court after the date hereof may have been excluded from the Schedules and Statements.

7. **Insiders.** For purposes of the Schedules and Statements, the Debtors defined "insiders" pursuant to section 101(31) of the Bankruptcy Code as (a) directors, (b) officers, (c) persons in control of the Debtors, (d) affiliates, and (e) relatives of the Debtors' directors, officers or persons in control of the Debtors. Persons listed as "insiders" have been included for informational purposes only and by including them in the Schedules, shall not constitute an admission that those persons are insiders for purposes of section 101(31) of the Bankruptcy Code or otherwise under applicable law. Moreover, the Debtors do not take any position with respect to (a) any insider's or person's influence over the control of the Debtors, (b) the management responsibilities or functions of any such insider, (c) the decision making or corporate authority of any such insider, or (d) whether the Debtors or any such insider could successfully argue that he or she is not an "insider" under applicable law or with respect to any theories of liability or for any other purpose.
8. **Intellectual Property Rights.** Exclusion or omission of certain intellectual property shall not be construed as an admission that such intellectual property rights do not exist, have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction.

In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor

may, in fact, be owned by another. Furthermore, the Debtors have made diligent efforts to discern whether any Debtor owns intellectual property outright or whether all or a portion of any intellectual property is licensed from a third party. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

9. **Executory Contracts.** Although the Debtors made diligent attempts to identify contracts and leases as executory and unexpired within the scope of section 365 of the Bankruptcy Code and to attribute an executory contract to its rightful Debtor, in certain instances, the Debtors may have inadvertently failed to do so due to the complexity and size of the Debtors' businesses. Accordingly, the Debtors reserve all of their rights with respect to the inclusion or exclusion of executory contracts and unexpired leases, as well as the named parties to any and all executory contracts and unexpired leases, including the right to amend Schedule G.
10. **Classifications.** Listing a Claim on (a) Schedule D as "secured," (b) Schedule E as "priority," (c) Schedule F as "unsecured," or (d) listing a contract or lease on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to re-characterize or reclassify such Claim or contract or lease or to setoff of such Claims.
11. **Claims Description.** Schedules D, E, and F permit each of the Debtors to designate a Claim as "disputed," "contingent," and "unliquidated." Any failure to designate a Claim on a given Debtor's Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by that Debtor that liability for and amount of such Claim is not "disputed," "contingent," or "unliquidated," or that such Claim is not subject to objection. The Debtors reserve all of their rights to dispute, or assert offsets or defenses to, any Claim reflected on their respective Schedules and Statements on any grounds, including liability, amount or classification. Additionally, the Debtors expressly reserve all of their rights to subsequently designate such Claims as "disputed," "contingent" or "unliquidated." Moreover, listing a Claim does not constitute an admission of liability by the Debtors. Finally, listing a Claim that has been or may be paid post-Petition Date does not negate the effect of the payment of such Claim, or entitle the holder of any such Claim to double payment on account of such Claim.
12. **Causes of Action.** Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third-parties as assets in the Schedules and Statements, including, without limitation, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") they may have, and

neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any claims or Causes of Action or in any way prejudice or impair the assertion of such claims or Causes of Action, nor may the Schedules and Statements be used in any litigation in these or related to these chapter 11 cases.

**13. Summary of Significant Reporting Policies.** The following is a summary of significant reporting policies:

- a. Undetermined Amounts. The description of an amount or value as “unknown,” “TBD” or “undetermined” is not intended to reflect upon the materiality of such amount or value.
- b. Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- c. Paid Claims. The Debtors were authorized (but not directed) to pay certain outstanding prepetition Claims pursuant to various orders entered by the Bankruptcy Court. Accordingly, certain outstanding liabilities may have been reduced or satisfied by post-petition payments made on account of prepetition liabilities. To the extent the Debtors pay any of the Claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all of their rights to amend or supplement the Schedules and Statements or take other action as is necessary or appropriate to avoid over-payment of or duplicate payments for any such liabilities.
- d. Liens. Property and equipment listed in the Schedules and Statements are presented without consideration of any liens that may attach (or have attached) to such property and equipment.

**14. Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.

**15. Setoffs.** The Debtors incur certain offsets and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, refunds, rebates, warranties, debit memos, contract allowances, credits, and other disputes between the Debtors and their suppliers or customers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors’ industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not

independently accounted for, and as such, are or may be excluded from the Debtors' Schedules and Statements.

**16. Employee Addresses.** Employee addresses have been removed from entries listed on Schedules E, F and G and the Statements, where applicable.

**17. Global Notes Control.** In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

### **SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' SCHEDULES**

**Schedule E.** The Bankruptcy Court has authorized the Debtors, in their discretion, to pay certain liabilities that may be entitled to priority under the applicable provisions of the Bankruptcy Code. For example, on December 24, 2014, the Bankruptcy Court entered the *Final Order Authorizing Debtors to Pay Prepetition Wages, Compensation, and Employee Benefits* [Docket No. 100], authorizing the Debtors to pay or honor certain prepetition obligations with respect to employee wages, salaries and other compensation, reimbursable employee expenses and similar benefits. To the extent such claims have been paid, they may not be included on Schedule E.

In addition, on December 24, 2014, the Bankruptcy Court entered the *Final Order Pursuant to 11 U.S.C. §§ 105(a), 507(a)(8), and 541 and Fed. R. Bankr. P. 6003 Authorizing the Debtors to Pay Certain Prepetition Sales, Use and Other Such Trust Fund Taxes and Related Obligations* [Docket No. 104], authorizing the Debtors to pay certain prepetition taxes. To the extent such taxes have been paid or may be paid, they may not be included on Schedule E.

**Schedule F.** The Debtors have used best efforts to report all general unsecured Claims against the Debtors on Schedule F based upon the Debtors' existing books and records as of the Petition Date. The Claims of individual creditors for, among other things, products, goods, or services are listed as either the lower of the amounts invoiced by such creditor or the amounts entered on the Debtors' books and records and may not reflect credits or allowances due from such creditors to the applicable Debtor. The Debtors reserve all of their rights with respect to any such credits and allowances including the right to assert objections and/or setoffs with respect to same. Schedule F does not include certain deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific Claims as of the Petition Date. The Debtors have made every effort to include as contingent, unliquidated, or disputed the Claim of any vendor not included on the Debtors' open accounts payable that is associated with an account that has an accrual or receipt not invoiced.

The Claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a Claim arose is an open issue of fact. Determining the date upon which each Claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each Claim listed on Schedule F. Furthermore, claims listed on Schedule F have been aggregated by creditor and may include several dates of incurrence for the aggregate balance listed.

Schedule F contains information regarding pending litigation involving the Debtors. The dollar amount of potential Claims associated with any such pending litigation is listed as

“undetermined” and marked as contingent, unliquidated, and disputed in the Schedules and Statements.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption or assignment of an executory contract or unexpired lease. Additionally, Schedule F does not include potential rejection damage Claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected.

**Schedule G.** Although the Debtors’ existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors and diligent efforts have been made to ensure the accuracy of each Debtor’s Schedule G, inadvertent errors, omissions, or over inclusions may have occurred. Certain information, such as the contact information of the counterparty, may not be included where such information could not be obtained using the Debtors’ reasonable efforts. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth on Schedule G and to amend or supplement Schedule G as necessary. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G.

Certain confidentiality and non-disclosure agreements may not be listed on Schedule G notwithstanding that any such agreement may be executory. The Debtors reserve all of their rights with respect to such agreements.

Certain of the contracts and agreements listed on Schedule G may consist of several parts, including, purchase orders, amendments, restatements, waivers, letters, and other documents that may not be listed on Schedule G or that may be listed as a single entry. The Debtors expressly reserve their rights to challenge whether such related materials constitute an executory contract, a single contract or agreement or, multiple, severable, or separate contracts.

The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors’ use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed therein shall be deemed to include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument, or other document is listed therein. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such counterparty.



The Debtors reserve all of their rights, claims, and Causes of Action with respect to the contracts and leases on Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's Claim.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their businesses, such as subordination, nondisturbance, and attornment agreements, supplemental agreements, settlement agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Further, the Debtors reserve all of their rights to alter or amend these Schedules to the extent that additional information regarding the Debtor obligor to such executory contracts becomes available. Certain of the executory agreements may not have been memorialized and could be subject to dispute, including the defense of the statute of frauds. Executory agreements that are oral in nature have not been included on Schedule G.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contract or agreement is not impaired by the omission.

The listing of any contract on Schedule G does not constitute an admission by the Debtors as to the validity or enforceability of any such contract or that such contract is an executory contract or unexpired lease. The Debtors reserve all of their rights to dispute the effectiveness of any contract or lease listed on Schedule G or to amend Schedule G at any time to remove any contract.

**Schedule H.** For purposes of Schedule H, the Debtors that are either the principal obligors or guarantors under the prepetition secured credit facilities are listed as co-Debtors on Schedule H. The Debtors may not have identified certain guarantees associated with the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. The Debtors reserve all of their rights to amend Schedule H to the extent or in the event that additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-Claims and counter-Claims against other parties. Because all such Claims are contingent, disputed, or unliquidated, such Claims have not been set forth individually on Schedule H. Litigation matters can be found on each Debtor's Schedule F and Statement 4a, as applicable.

#### **SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' STATEMENTS**

**Statement 9.** Payments listed in dELiA\*s, Inc.'s response were made on behalf of each of the filing Debtors.

**\*\*\* END OF GLOBAL NOTES \*\*\***

**\*\*\* SCHEDULES OR STATEMENTS BEGIN ON THE FOLLOWING PAGE \*\*\***

Form B6 - Summary (10/06)

**UNITED STATES BANKRUPTCY COURT**

**Southern District of New York**

dELiA\*s, Inc.  
\_\_\_\_\_  
(Debtor)

Case No. 14-23678 (RDD)  
Chapter 11

**SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E and F to determine the total amount of the debtor's liabilities.

NAME OF SCHEDULE	ATTACHED (Yes/No)	NO. OF SHEETS	AMOUNTS SCHEDULED		
			ASSETS	LIABILITIES	OTHER
A - Real Property	YES	1	\$ -		
B - Personal Property	YES	10	\$ 9,782,594.76		
C - Property Claimed as Exempt	YES	1			
D - Creditors Holding Secured Claims	YES	1		\$ 18,520,584.00	
E - Creditors Holding Unsecured Priority Claims	YES	3		\$ -	
F - Creditors Holding Unsecured Nonpriority Claims	YES	7		\$ 5,635,188.68	
G - Executory Contracts and Unexpired Leases	YES	4			
H - Codebtors	YES	1			
I - Current Income of Individual Debtor(s)	NO				\$ -
J - Current Expenditures of Individual Debtor(s)	NO				\$ -
<b>TOTAL</b>		<b>28</b>	<b>\$ 9,782,594.76</b>	<b>\$ 24,155,772.68</b>	

Form B6-A  
(10/05)

dELiA\*s, Inc. \_\_\_\_\_  
(Debtor)

Case No. \_\_\_\_\_ 14-23678 (RDD)

**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a co-tenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

**Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint return is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None				

TOTAL -> \$ -  
(Report also on Summary of Schedules)

Form B6-B  
(10/05)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

**Do not list interest in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule do not include the name or address of a minor child. Simply state "a minor child."

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on Hand.	x			
2. Checking, savings, or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		See Schedule B2		\$ 9,016,650.23
3. Security Deposits with Public Utilities, Telephone Companies, Landlords and Other.		See Schedule B3		\$ 7,496.00
4. Household goods and furnishings, including audio, video and computer equipment.	x			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	x			
6. Wearing Apparel.	x			
7. Furs and Jewelry.	x			
8. Firearms and sports, photographic, and other hobby equipment.	x			
9. Interest in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	x			
10. Annuities. Itemize and name each issuer.	x			

Form B6-B  
(10/05)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

**Do not list interest in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule do not include the name or address of a minor child. Simply state "a minor child."

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
11. Interests in an education IRA, as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c); Rule 1007(b)).	x			
12. Interest in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars	x			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.		100% of Shares of dELiA*s Asset Corp. 100% of Membership Interests of A Merchandise, LLC 100% of Shares of DACCS, Inc.		Undetermined
14. Interests in partnerships or joint ventures. Itemize.	x			
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	x			
16. Accounts Receivable.		See Schedule B16		\$ 508,447.73
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	x			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	x			

Form B6-B  
(10/05)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

**Do not list interest in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule do not include the name or address of a minor child. Simply state "a minor child."

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	x			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	x			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	x			
22. Patents, copyrights, and other intellectual property. Give particulars.		See Schedule B22.1		
23. Licenses, franchises, and other general intangibles. Give particulars	x			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	x			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	x			
26. Boats, motors and accessories.	x			
27. Aircraft and accessories.	x			
28. Office equipment, furnishings and supplies.		See Schedule B28.29		\$ 250,000.80

Form B6-B  
(10/05)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

**Do not list interest in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule do not include the name or address of a minor child. Simply state "a minor child."

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
29. Machinery, fixtures, equipment, and supplies used in business.		See Schedule B28.29		
30. Inventory.	x			
31. Animals.	x			
32. Crops - growing or harvested. Give particulars.	x			
33. Farming equipment and implements.	x			
34. Farm supplies, chemicals and feed.	x			
35. Other personal property of any kind not already listed. Itemize.	x			
Continuation sheets attached _____				<b>TOTAL -&gt;</b> <b>\$ 9,782,594.76</b>

(Include amounts from any continuation sheets attached. Report total also on Summary of Schedules.)





dELIA's, Inc.  
Case #14-23678 (RDD)

Schedule B3 - Security Deposits

Description	Deposit	Held by	Address	City	ST	ZIP	Phone	Fax
	250.00	Ceridian	P.O. Box 10989	Newark	NJ	07193		
	250.00	Ceridian	P.O. Box 10989	Newark	NJ	07193		
deposit on two sharp copiers	6,996.00	UBS	90 John Street	New York	NY	10038		
<b>TOTAL</b>	<b><u>7,496.00</u></b>							

dELIA's, Inc.  
Case #14-23678 (RDD)

Schedule B16 - Accounts Receivable - Trade Receivables

NAME	ADDRESS	CITY	ST	ZIP	RECEIVABLE BALANCE
Hilco					\$ 600,000.00
Alloy					\$ (98,623.27)
Packaging Insert					\$ 7,071.00
<b>TOTAL TRADE RECEIVABLES</b>					<b>\$ 508,447.73</b>

dELIA\*s, Inc.  
Case #14-23681 (RDD)

Schedule B22.1 - Other Intangibles - Domain List

Servie	Status	Expiration	LV Forwarding Status
deliasstores.com	active	7/25/2017	ns1.deliasinc.com ns2.deliasinc.com
deliasweb.com	active	12/1/2018	dca-ans-01.inet.qwest.net ns1.deliasinc.com ns2.deliasinc.com
discountdomain.com	active	7/7/2016	dca-ans-01.inet.qwest.net ns1.deliasinc.com ns2.deliasinc.com
deliasmerch.com	active	12/12/2016	ns1.deliasinc.com ns2.deliasinc.com
deliashop.com	active	6/15/2015	Under Construction Page
deliasinc.com	active	6/24/2016	ADNS Services
deliasinc.net	active	6/24/2016	Web Forwarding
deliasmailorder.com	active	7/21/2016	Under Construction Page
deliasshop.com	active	6/15/2015	Under Construction Page
deliasshopemail.com	active	4/13/2017	a.ns.deliasshopemail.com b.ns.deliasshopemail.com c.ns.deliasshopemail.com d.ns.deliasshopemail.com e.ns.deliasshopemail.com f.n s.deliasshopemail.com

dELiA\*s, Inc.  
Case #14-23678 (RDD)

Schedule B25.27.28.29 - Fixed Assets

Description	Total Cost	Depreciation	Net Book Value
VEHICLES	\$ -	\$ -	\$ -
FURNITURE & FIXTURES	\$ 2,274,306.31	\$ (2,210,653.25)	\$ 63,653.06
MACHINERY & EQUIPMENT	\$ 12,257,037.24	\$ (13,400,593.34)	\$ (1,143,556.10)
LEASEHOLD IMPROVEMENTS	\$ 1,254,181.15	\$ 75,722.69	\$ 1,329,903.84
<b>TOTAL FIXED ASSETS</b>	<b>\$ 15,785,524.70</b>	<b>\$ (15,535,523.90)</b>	<b>\$ 250,000.80</b>

dELIA's, Inc.  
Case #14-23678 (RDD)

Schedule B35 - Other Personal Property - Insurance Policies

CARRIER	NAME	ADDRESS	CITY	ST	ZIP	TYPE	POLICY #
Hartford	The Hartford Financial Services Group	One Hartford Plaza	Hartford	CT	06155	Auto Liability	21UENZZ02281K
Hartford	The Hartford Financial Services Group	One Hartford Plaza	Hartford	CT	06155	General Liability	21UENZZ02281K
Hartford	The Hartford Financial Services Group	One Hartford Plaza	Hartford	CT	06155	Employee Benefits	21UENZZ02281K
Hartford	The Hartford Financial Services Group	One Hartford Plaza	Hartford	CT	06155	Workers Comp (Including Taxes, Terrorism & Surcharges)	21WBAG9450
C N A	C N A	333 S. Wabash	Chicago	IL	60604	Boiler & Machinery	R5099608899
Endurance	Endurance,	750 Third Avenue, Floors 2 & 10	New York	NY	10017	Cargo (Stock Throughput)	OMC1000457250
Hartford	The Hartford Financial Services Group	One Hartford Plaza	Hartford	CT	06155	Umbrella	21XHUPP9708
Hartford	Homeland/ Tower Group Companies	120 Broadway 31st Floor	New York	NY	10271	Property (Estimated)	795001321
Hartford	ACE	1133 Avenue of the Americas	New York	NY	10036	Minimum Property Premium (with \$0 Losses on Cargo)	D37416071 001
Hartford	The Hartford Financial Services Group	One Hartford Plaza	Hartford	CT	06155	International Package	21HIPPP5862
AIG	Chartis, American International Group, Inc.	175 Water Street	New York	NY	10038	Crime	01-933-31-34
AIG	Chartis, American International Group, Inc.	175 Water Street	New York	NY	10038	Primary D&O (\$10M)	02-420-46-78
AWAC	AWAC, Allied World Assurance Company Holdings	AG Park Tower, 15th Floor, Gubelstrasse 24	6300 Zug	Switzerland		1st Xs D&O (\$5M Xs \$10M)	0305-2822
Hudson	Hudson	866-546-3981				2nd Xs D&O (\$5M Xs 15M)	HN-0303-2895-030214
Beazley	Chartis, American International Group, Inc.	175 Water Street	New York	NY	10038	Fiduciary	02-420-32-66
Lexington	American International Group, Inc.	175 Water Street	New York	NY	10038	EPLI	02-420-30-40

Form B6-C (04/07)

dELiA\*s, Inc.  
\_\_\_\_\_  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE C - PROPERTY CLAIMED AS EXEMPT**

Debtor claims the exemptions to which debtor is entitled under:  
(Check one box)

- 11 U.S.C. § 522(b)(2)
- 11 U.S.C. § 522(b)(3)
- Check if debtor claims a homestead exemption that exceeds \$136,875

DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED EXPEMPTION	CURRENT VALUE OF PROPERTY WITHOUT DEDUCTING EXEMPTION
<b>None</b>			

Form B6-D (10/06)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code and the last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - "Codebtors". If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing and "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER (See Instructions Above)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494			All assets of company  Value \$				\$18,520,584	N/A
			Value \$Unknown					
			Value \$Unknown					
<b>TOTAL</b>							\$ 18,520,584.00	\$ -

Form B6-E  
(10/05)

dELIA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

### SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name and mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all amounts entitled to a priority listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule.

Check this box if debtor has no creditors holding unsecured priority claims to report on Schedule E.

**TYPES OF PRIORITY CLAIMS** (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

**Domestic Support Obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

**Extension of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief 11 U.S.C. § 507(a)(3).

**Wages, salaries and commissions**

Wages, salaries and commissions, including vacation, severance and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

**Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

**Certain farmers and fisherman**

Claims of certain farmers and fisherman, up to \$5,400\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

**Deposits by individuals**

Claims of individuals up to \$2,425\* for deposits for the purchase, lease, or rental of property or services for personal, family or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

**Taxes and Certain other Debts Owed to Governmental Units**

Taxes, custom duties, and penalties owing to federal, state and local governmental units as set forth in 11 U.S.C. § 507(a)(8).



Form B6-E  
(10/05)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

- Commitments to Maintain the Capital of an Insured Depository Institution**  
Claims based on commitments to the FDIC, RTC Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital on an insured depository institution. 11 U.S.C. § 507(a)(9).
- Claims for Death or Personal Injury While Debtor Was Intoxicated**  
Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

\*Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM	CONTINGENT		AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	Amount Not Entitled to Priority, if any
				UNLIQUIDATED	DISPUTED			
Employee Wages, Salaries			See attached Schedule E1.1		x	Undetermined	\$ -	\$ -
<b>TOTAL -&gt;</b>						<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

dELIA's, Inc.  
Case #14-23678 (RDD)

Schedule E1.1 - Employee Wages, Salaries (MM/DD/YY - MM/DD/YY)

Emp No	LAST NAME	FIRST NAME	ADDRESS	CITY	ST	ZIP	ACCRUED WAGES	ACCRUED VACATION	ACCRUED BONUS	401 K MATCH	EXPENSE REIMBURSEMENTS	TOTAL CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY	CONTINGENT UNLIQUIDATED	DISPUTED		
													\$ -	\$ -				
Corporate Employees			Estimated Accrued PTO					Undetermined					Undetermined	Undetermined	\$ -		x	
													\$ -	\$ -	\$ -	\$ -		
<b>TOTALS</b>							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Form B6-F (10/06)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

### SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. §112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed.R.Bankr.P 1007(m). Do not include claims listed in Schedule D and E. If all creditors will not fit on this page use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Check this box if debtor has no creditors holding unsecured claims to report on Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above)	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
See attached Schedule F1			Various Vendors		x	x	\$ 5,635,188.68
<b>Sub-Total - &gt;</b>							\$ -
<b>TOTAL - &gt;</b>							<b>\$ 5,635,188.68</b>

(Use only on last page of the completed Schedule F). (Report also on Summary of Schedules).















Form B6-G  
(10/05)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

### SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is party to one of the leases or contracts, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R.Bankr.P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

<b>NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT.</b>	<b>DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.</b>
<p>See attached Schedule G1</p>	<p>Non-Residential Real Estate Leases</p>
<p>See attached Schedule G2</p>	<p>Executory Contracts / Leases</p>

dELIA's, Inc.  
Case #14-23678 (RDD)

**Schedule G1 - Non-Residential Real Estate Leases**

Store #	Location	City	Tenant	Landlord	Vendor #	Payee	Address
Headquarters	50 West 23rd Street	New York	dELiAs, inc.	TTMC			

dELIA's, Inc.  
Case #14-23678 (RDD)

Schedule G2 - Other Executory Contracts / Leases

Name	VENDOR #	ADDRESS	CITY - STATE - ZIP CODE	PHONE	FAX	CONTRACT ID	DESCRIPTION OF CONTRACT	TERM START	TERM END
3M Sun Control Window Film								10/14/09	
Abacus, division of Doubleclick, Inc.		P.O. BOX 7247-7674	PHILADELPHIA, PA 19170-7674					09/18/09	
Adobe Systems Incorporated		75 REMITTANCE DR STE 1025	CHICAGO, IL 60675-1025					08/27/14	
ADT		47-40 21ST STREET	LONG ISLAND CITY, NY 11101					07/09/10	
AFGO Mechanical Services		36-14 32ND STREET	LONG ISLAND CITY, NY 11106					10/06/09	
Agile Pacific		3228 GREY HAWK COURT	CARLSBAD, CA 92010					07/17/14	
Alloy		P.O. BOX 26946	NEW YORK, NY 10087-6946					01/07/11	
American Express Travel Related Services Company Inc.		2975 W CORPORATE LAKES BLVD	WESTON, FL 3331-3626					10/06/09	
American Stock Transfer & Trust Co.		6201 15TH AVE	BROOKLYN, NY 11219					10/14/09	
Arkadin		P.O. BOX 347261	PITTSBURGH, PA 15251-4251					07/14/11	
Armed Forces		N/A						05/16/11	
Asset Strategies Group		501 WEST SCHROCK ROAD, SUITE 201	WESTERVILLE, OH 43081					01/26/11	
AT&T		PO BOX 9001310	LOUISVILLE, KY 40290-1310					10/19/09	
BDO USA, LLC		770 KENMOOR SE STE 300	GRAND RAPIDS, MI 49546					07/22/14	
Cardlytics		DEPT AT 952960	ATLANTA, GA 31192-2960					08/27/14	
CCH Inc.		P.O. BOX 4307	CAROL STREAM, IL 60197-4307					07/22/14	
CCT		7525 WEST CAMPUS RD	NEW ALBANY, NY 43054					05/19/11	
CDNetworks		441 W. TRIMBLE RD	SAN JOSE, CA 95131					02/02/10	
Ceridian Corporation		P.O. BOX 10989	NEWARK, NJ 07193					10/14/09	
Clear Thinking Group		401 TOWNE CENTER DR	HILLSBOROUGH, NJ 08844					11/11/14	
Coverall		2955 MOMENTUM PLACE	CHICAGO, IL 60689-5329					07/29/14	
DBA								09/22/14	
Deloitte Tax LLP		P.O. BOX 844708	DALLAS, TX 75284-4708					10/09/14	
DEP labs, Inc		755 BAYWOOD DR, SUITE 165	PETALUMA, CA 94954					11/02/13	
Did-it.com		330 OLD COUNTRY ROAD STE 206	MINEOLA, NY 11501					07/17/14	
Discover Financial Services		12 READS WAY	NEW CASTLE, DE 19720					09/17/09	
Diversified Business Computers, Inc.		353 U.S. 46	FAIRFIELD, NJ 07004					11/02/13	
Donnelly Communications		1349 WEST PEACHTREE ST SUITE 100	ATLANTA, GA 30309					07/22/14	
Earthlink Business		P.O. BOX 88104	CHICAGO, IL 60680-1104					07/22/14	
Ecometry Software (Smith-Gardner Assocs./Escalate)		1615 S. CONGRESS AVE.	DELRAY BEACH, FL 33445-6368					10/19/09	
Empire BlueCross Blue Shield		ONE LIBERTY PLAZA	NEW YORK, NY 10006					11/24/14	
Epicor		P.O. BOX 66512	CHICAGO, IL 60666-0512					08/18/14	
Equity Analytics								07/22/14	
Experian Marketing Solutions, Inc.		22807 NETWORK PLACE	CHICAGO, IL 60673					07/22/14	
Fidelity Investments Retirement Plan Service Agreement		100 CROSBY PKWY KC1F-E	CONGTON, KY 41015					11/24/14	
Fidelity Management Trust Company		100 CROSBY PKWY KC1F-E						12/01/14	
FirstEnergy Solutions Corp.		76 SOUTH MAIN ST	AKRON, OH 44308					06/07/12	
Five Star Carting, Inc.		5835 47TH ST	MASPETH, NY 11378					03/18/13	
Flex Facts		7 GRANT AVE	LAKEWOOD, NJ 08701					01/09/12	
Gear Management		3691 OAK CREEK COURT	WALNUT CREEK, CA 94598					10/24/14	
Global Cash Card, Inc.		7 CORPORATE PARK STE 130	IRVINE, CA 92606					01/12/12	
Google		P.O. BOX 39000	SAN FRANCISCO, CA 94139					08/14/14	
Hitachi		P.O. BOX 99257	CHICAGO, IL 60693					11/02/13	
Honigman Miller Schwartz and Cohn LLP		660 WOODWARD AVE	DETROIT, MI 48226					08/05/14	
HRSH Acquisitions LLC		50 WEST 23RD ST	NEW YORK, NY 10010					07/22/14	
IBOTTA		1900 16TH ST, #400	DENVER, CO 80202					10/21/14	
ICR, Inc.		761 MAIN AVE	NORWALK, CT 06851					01/05/12	
IgnitionOne		200 PARK AVE 27TH FL	NEW YORK, NY 10166					07/22/14	
Innovative Communication Concepts		519 8TH AVENUE, 4TH FLOOR	NEW YORK, NY 10018					10/14/09	
January Digital		400 E. 12TH ST #7	NEW YORK, NY 10009					08/27/14	
JDA Software Inc		P.O. BOX 202621	DALLAS, TX 75320-2621					07/22/14	
Kroll Background America, Inc.		P.O. BOX 847514	DALLAS, TX 75284-7514					04/12/11	
Kronos		P.O. BOX 845748	BOSTON, MA 02284-5748					07/22/14	
Live Decisions LLC d/b/a Web Decisions		303 PISGAH CHURCH RD STE 2A	GREENSBORO, NC 27455					01/13/12	
LivePerson		457 10TH AVE 5TH FL	NEW YORK, NY 10018					07/25/12	
Loris Technologies, Inc.		1179 KING ST WEST STE 110	TORONTO, CAN M6K 3C5					10/19/09	
LP Innovations		LOCKBOX 5312, P.O. BOX 8500	PHILADELPHIA, PA 19178-5312					07/22/14	
MarketLive		75 REMITTANCE DR DEPT 1372	CHICAGO, IL 60675-1372					11/05/13	
Marsh		PO BOX 417724	BOSTON, MA 02241-7724					11/25/13	

dELIA's, Inc.  
Case #14-23678 (RDD)

Schedule G2 - Other Executory Contracts / Leases

Name	VENDOR #	ADDRESS	CITY - STATE - ZIP CODE	PHONE	FAX	CONTRACT ID	DESCRIPTION OF CONTRACT	TERM START	TERM END
MasterCard International Incorporated		2000 PURCHASE ST	PURCHASE, NY 10577					06/07/10	
MEDIAFORGE		32049 COLLECTION CENTER DRIVE	CHICAGO, IL 60693-0320					08/20/14	
Mercer		428 STATE ST	BROOKLYN, NY 11217					03/21/13	
Merill Lynch		P.O. BOX 1507	PENNINGTON, NJ 08534					10/28/13	
Microsoft		P.O. BOX 7247-7123	PHILADELPHIA, PA 19170-7123					10/06/09	
MK Strategies, LLC		1150 FIRST AVE STE 501	KING OF PRUSSIA, PA 19406					05/10/12	
Morpheus Media		116 W. HOUSTON ST 5TH FL	NEW YORK, NY 10012					08/11/14	
MyBuys, Inc.		PO BOX 8239	PASADENA, CA 91109-8239					01/05/12	
NEJ		170 PINESBRIDGE RD	BEACON FALLS, CT 06403					01/09/12	
NSB Retail Solutions, Inc.		2800, AUTOROUTE TRANSCANDIENNE	POINTE-CLAIRE, CAN H9R 1B1					01/04/12	
Offerpop		36 EAST 31ST STREET 8TH FL	NEW YORK, NY 10016					08/27/14	
OneSource - Thomson Reuters Tax & Accounting		P.O. BOX 6016	CAROL STREAM, IL 60197-6016					07/22/14	
PageBean, LLC - Amazon Order Entry System		35054 23 MILE RD STE 112	NEW BALTIMORE, MI 48047					06/17/14	
Paymentech		250 W 57TH ST, #420	NEW YORK, NY 10107					01/04/12	
PayPal, Inc.		2211 North First St	SAN JOSE, CA 95131					09/20/10	
PlayNetwork		P.O. BOX 204515	DALLAS, TX 75320-4515					07/17/14	
PPL Energy Plus		2 NORTH 9TH STREET RPC-GENNI	ALLENTOWN, PA 18101-1175					07/22/14	
Quad Graphics		P.O. BOX 842858	BOSTON, MA 02284-2858					03/18/13	
Radius Point		P.O. BOX 4719	WINTER PARK, FL 32793					07/17/14	
Ryan, LLC		13155 NOEL ROAD	SUITE 100, TX 75240-5090					11/02/13	
ShopperTrak		6564 SOLUTION CENTER	CHICAGO, IL 60677-6005					10/19/09	
SimplexGrinnell LP		DEPT CH 10320	PALATINE, IL 60055-0320					10/22/13	
Spectrum Settlement Recovery		225 WEST 39TH STREET	NEW YORK, NY 10018					07/20/10	
Sweden Unlimited		199 LAFAYETTE ST STE 4A2	NEW YORK, NY 10012					01/29/14	
Telx		P.O. BOX 10157	UNIONDALE, NY 11555-0157					11/02/13	
The Yacobian Group		275 GROVE ST STE 1-100A	NEWTON, MA 02466					10/19/09	
Thomson Reuters (ONESOURCE)		P.O. BOX 6016	CAROL STREAM, IL 60197-6016					06/13/14	
Trintech, Inc.		DEPT 0544, P.O. BOX 120544	DALLAS, TX 75312-0544					09/18/09	
Trustwave Holdings, Inc.		DEPARTMENT CH 19213	PALATINE, IL 60055-9213					07/25/12	
TSG Enterprises LLC		P.O. BOX 4719	WINTER PARK, FL 32793					05/16/11	
UIC, Inc		ONE PARK WAY	UPPER SADDLE RIVER, NJ 07458					09/22/14	
Ultimate Software Group - Ultipro		1485 NORTH PARK DRIVE	WESTON, FL 33326					08/11/14	
Ultramar Travel		14 EAST 47TH ST	NEW YORK, NY 10017					09/24/09	
United States Postal Service		CMRS-PB, P.O. BOX 504766	THE LAKES, NV 88905-4766					08/05/10	
UPS		CMRS-PB, P.O. BOX 504766	THE LAKES, NV 88905-4766					07/22/14	
Verizon Wireless		ACCT#785966129-00001, P.O. BOX 408	NEWARK, NJ 07101-0408					07/22/14	
VSP		P.O. BOX 45223	SAN FRANCISCO, CA 94145-0223					11/24/14	
Web Decisions		303 PISGAH CHURCH RD STE 2A	GREENSBORO, NC 27455					08/08/14	
Wellsys Financial Services		9322 RELIABLE PKWY	CHICAGO, IL 60686					03/18/13	
WGSN		130 5TH AVENUE 7TH FLOOR	NEW YORK, NY 10011					09/17/09	
Wiland Direct		6309 MONARCH PARK PLACE	NIWOT, CO 80503					06/01/12	
Wihemina Modeling Agency		300 PARK AVE SOUTH	NEW YORK, NY 10010					09/30/09	
XBRL		P.O. BOX 883213	SAN FRANCISCO, CA 94188-3213					11/02/13	
Xerox		P.O. BOX 828187	PHILADELPHIA, PA 19182-8187					10/09/09	
Yacobian		275 GROVE ST STE 1-100A	NEWTON, MA 02466					04/10/12	

Form B6-H  
(10/05)

dELIA's, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and cosignors. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.Bankr.P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
A Merchandise, LLC 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
Delia's Assets Corp. 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
DACCS Inc 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
Delia's Group Inc 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
Delia's Operating Company 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
Delia's Distribution Company 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
Delia's Retail Company 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494
AMG Direct, LLC 50 W 23rd St., FL 10 New York, NY 10010	Salus Capital Partners LLC 197 First Ave, Suite 250 Needham, MA 02494

Official Form 6 - Declaration (10/06)

dELiA\*s, Inc.  
(Debtor)

Case No. 14-23678 (RDD)

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

**DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR**

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of \_\_\_\_\_ sheets (total shown on summary page plus 2), and that they are true and correct to the best of my knowledge, information, and belief.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

[If joint case, both spouses must sign]

**DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h) and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer

Social Security No.  
(Required by 11 U.S.C § 110.)

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs this document.

Address

Signature of Bankruptcy Petition Preparer

Date

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document, unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Chief Financial Officer of dELiA\*s, Inc. , named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 30 sheets (total shown on summary page plus 2), and that they are true and correct to the best of my knowledge, information, and belief.

Date: February 11, 2015

Signature: /s/ Edward Brennan  
Edward Brennan, Chief Financial Officer

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.