

**TheStreet.com, Inc**

**First-Quarter 2008 Earnings Conference Call Supplementary Materials  
April 29, 2008**

TheStreet.com subscription bookings for the first quarter of 2008 totaled \$8.9 million, a decrease of 15% as compared to bookings in the first quarter of 2007.

To supplement the Company's financial statements presented in accordance with generally accepted accounting principles ("GAAP"), TheStreet.com uses the non-GAAP measure "subscription bookings." "Subscription bookings," as used in our earnings conference call, means the total dollar value of the sales of subscription-based services made during the period. TheStreet.com believes that this non-GAAP financial measure is an important indicator of the Company's financial results because it provides valuable current information concerning the performance of the Company's services.

The Company further believes that the use of the term "subscription bookings" allows investors to view financial performance with metrics used by the Company's management, which helps improve their ability to understand the Company's operating performance. The presentation of this non-GAAP financial measure should be considered in addition to TheStreet.com's GAAP results and is not intended to be considered in isolation or as a substitute for the financial information prepared and presented in accordance with GAAP.