THESTREET.COM, INC.

POLICY AND PROCEDURES FOR RELATED PERSON TRANSACTIONS

As adopted by the Audit Committee of the Board of Directors On January 19, 2007

A. Policy

The Company recognizes that Related Person Transactions (as defined below) may raise questions among stockholders as to whether those transactions are consistent with the best interests of the Company and its stockholders. It is the Company's policy to enter into or ratify Related Person Transactions only when the Board of Directors, acting through the Audit Committee, in good faith and in accordance with its business judgment, determines that the Related Person Transaction in question is in, or is not inconsistent with, the best interests of the Company and its stockholders. Therefore, the Company has adopted the procedures set forth below for the review, approval or ratification of Related Person Transactions.

This policy has been approved by the Audit Committee of the Board of Directors (the "Committee"). The Committee will review and may amend this policy from time to time as it deems appropriate.

B. Related Person Transactions

For the purposes of this policy, a "Related Person Transaction" is a transaction, arrangement or relationship (or any series of similar transactions, arrangements or relationships) in which the Company (including any of its subsidiaries) was, is or will be a participant and in which the amount involved (individually or in the aggregate) exceeds \$20,000, and in which any Related Person had, has or will have a direct or indirect interest.

For purposes of this Policy, a "Related Person" means:

- 1. any person who is, or at any time since the beginning of the Company's last fiscal year was, a director or executive officer of the Company or a nominee to become a director of the Company;
- 2. any person who is known to the Company to be the beneficial owner of more than 5% of the Company's common stock;
- 3. any immediate family member of any of the foregoing persons, which means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of the director, executive officer, nominee or more than 5% beneficial owner, and any person (other than a tenant or employee) sharing the household of such director, executive officer, nominee or more than 5% beneficial owner; and

4. any firm, corporation or other entity in which any of the foregoing persons is employed or is a general partner or principal or in a similar position or in which such person has a 5% or greater beneficial ownership interest.

C. Identification of Related Persons

Directors, Executive Officers and Nominees. On an annual basis, the legal department shall provide to each director and executive officer a Related Persons Identification Form (in substantially the form of Attachment A hereto) on which the director or executive officer shall list the following information: (a) his or her immediate family members (as defined above); (b) for each person listed (and, in the case of a director, for the director himself), the person's employer and job title or brief job description; (c) for each person listed (and for the director or executive officer himself), each firm, corporation or other entity in which the person is a partner or principal or in a similar position or in which such person has a 5% or greater beneficial ownership interest; and (d) for each person listed (and for the director or executive officer himself), each charitable or non-profit organization for which the person is actively involved in fundraising or otherwise serves as a director, trustee or in a similar capacity. The form may be provided as part of the Directors and Officers Questionnaire or separately, and must be filled out and submitted to the legal department by the date requested.

During the nomination process, the legal department shall provide the Related Persons Identification Form to any person anticipated to be nominated to stand for election as a director of the Company. The nominee shall fill out and submit the Form to the legal department no later than the date of his or her nomination.

The legal department shall provide the Related Persons Identification Form to any person anticipated to be appointed as an executive officer of the Company. The person shall fill out and submit the Form to the legal department no later than the date of his or her appointment as an executive officer, except where due to the circumstances it is not practicable to submit the information in advance, in which case the information shall be submitted as soon as reasonably practicable following the appointment.

Directors and executive officers are expected to notify the legal department of any updates to the Related Persons Identification Form. Generally this would include notification of the marriage of the director or executive officer, or the marriage of his or her sibling or child or, in the case of a director, an employment change.

The legal department, by examining SEC filings and through the use of Internet search engines and a review of applicable websites, shall, if necessary, expand the lists provided by directors, executive officers and nominees by adding parent companies, subsidiaries and sibling companies, as applicable, of the firms, companies or entities set forth on the lists.

<u>Five Percent Owners</u>. At the time the Company becomes aware of a person's status as a beneficial owner of more than 5% of any class of the Company's voting securities, if such person is not otherwise affiliated with the Company, then in lieu of providing a Related Persons Identification Form, the Company's legal department, by examining SEC filings and through the use of Internet search engines and a review of applicable websites, shall create a list, to the

extent the information is readily available, of (a) if the person is an individual, the same information as is requested of directors and executive officers under this policy and (b) if the person is a firm, corporation or other entity, a list of principals or executive officers of the firm, corporation or entity. The legal department shall update the list on a quarterly basis.

D. Dissemination of Related Person Master List

The legal department shall compile the information collected pursuant to the procedures described in Section C above and create a master list of Related Persons. The legal department shall distribute the master list (and the quarterly updates thereof) to (a) department managers responsible for purchasing products or services for the Company or selling the Company's products or services and (b) the Chief Financial Officer, Controller and Assistant Controller, and the Accounts Payable/Accounts Receivable Manager. In addition, the legal department shall distribute the portion of the master list containing the names of immediate family members of directors, executive officers and nominees to the Human Resources Director. The recipients of the master list shall utilize the information contained therein, in connection with their respective departments and areas of responsibility, to effectuate this policy.

E. Approval Procedures

Related Person Transactions that are identified as such prior to the consummation thereof or amendment thereto shall be consummated or amended only if the following steps are taken:

- 1. Prior to entering into the Related Person Transaction (a) the executive officer, director or beneficial owner of more than 5% of the Company's common stock (on behalf of himself or any immediate family member) and/or (b) the department manager responsible on the Company's side for the potential transaction with a Related Person shall notify the legal department of the existence of any proposed Related Person Transaction of which he is aware.
- 2. The legal department will obtain from the parties information about the proposed transaction sufficient to determine whether it is a Related Person Transaction for purposes of this policy. The General Counsel will inform the Related Person and the department manager of the results of this determination.
- 3. If the legal department determines that the proposed transaction is a Related Person Transaction, the General Counsel will also inform the parties that the transaction may not be consummated pending review and approval by the Committee.
- 4. The General Counsel will communicate with the Committee Chair and other members to schedule a meeting to review the proposed Related Person Transaction, and prepare an analysis of the facts and circumstances of the transaction for review by the Committee, including: (i) the Related Person's relationship to the Company and interest in the transaction; (ii) the material facts of the proposed Related Person Transaction, including the proposed aggregate value of such transaction or, in the case of indebtedness, the amount of principal

that would be involved; (iii) the benefits to the Company of the proposed Related Person Transaction; (iv) if applicable, the availability of other sources of comparable products or services; and (v) an assessment of whether the proposed Related Person Transaction is on terms that are comparable to the terms available to an unrelated third party or to employees generally.

5. The Committee shall, in good faith and in accordance with its business judgment. consider all of the relevant facts and circumstances available to it, including (if applicable) but not limited to: the benefits to the Company; the impact on a director's independence in the event the Related Person is a director, an immediate family member of a director or an entity in which a director is a partner, shareholder or executive officer; the availability of other sources for comparable products or services; the terms of the transaction; and the terms available to unrelated third parties or to employees generally. No member of the Committee may participate in any review, consideration or approval of any Related Person Transaction with respect to which such member or any of his or her immediate family members is the Related Person. The Committee may approve only those Related Person Transactions that are in, or are not inconsistent with, the best interests of the Company and its stockholders, as the Committee determines in good faith and in accordance with its business judgment. The Committee or Chair shall convey the decision to the General Counsel, who shall convey the decision to the appropriate parties.

F. Ratification Procedures

The Accounts Payable/Accounts Receivable Manager, under the supervision of the Controller, shall produce quarterly reports of any amounts paid or payable to, or received or receivable from, any Related Person, and those reports shall be provided to the legal department to determine if there are any Related Person Transactions that were not previously approved or previously ratified under this policy.

In the event the Company's Chief Executive Officer, Chief Financial Officer or General Counsel becomes aware, as a result of the reports described above or otherwise, of a Related Person Transaction that has not been previously approved or previously ratified under this policy:

- 1. If the transaction is pending or ongoing, it will be submitted to the Committee promptly, and the Committee shall evaluate the transaction, taking into account the same factors described in Paragraph E.5. above. Based on the conclusions reached, the Committee shall evaluate all options, including but not limited to ratification, amendment or termination of the Related Person Transaction; and
- 2. sIf the transaction is completed, the Committee shall evaluate the transaction, taking into account the same factors described Paragraph E.5. above, to determine if rescission of the transaction and/or any disciplinary action is appropriate, and shall request that the General Counsel evaluate the Company's controls and procedures to ascertain the reason the transaction was not submitted to the

Committee or prior approval and whether any changes to these procedures are recommended.

G. Charitable Contributions

In the event the Company determines to make contributions to a charitable or non-profit organization, the Chief Financial Officer of the Company shall first submit the proposed contribution to the legal department to determine if any trustee, officer or other principal of the recipient is identified on the master list of Related Persons. If so, the proposed contribution shall be submitted to the Committee for review and approval. In addition, each "named executive officer" (as defined by SEC rules) shall report to the legal department which shall consolidate the information and report to the Committee, on an annual basis, charitable contributions in excess of \$120,000, in the aggregate, by the Company's named executive officers and their spouses to charitable or non-profit organizations identified on the master list of Related Persons.

H. Nepotism Policy

No immediate family member of a director or executive officer shall be hired as an employee of the Company unless the employment arrangement is approved by the Committee. In the event a person becomes a director or executive officer of the Company and an immediate family member of such person is already an employee of the Company, no material change in the terms of employment, including compensation, may be made without the prior approval of the Committee (except, if the immediate family member is himself an executive officer of the Company, any proposed change in the terms of employment shall be reviewed and approved in the same manner as other executive officer compensatory arrangements).

I. Disclosure

All Related Person Transactions that are required to be disclosed in the Company's filings with the Securities and Exchange Commission, as required by the Securities Act of 1933 and the Securities Exchange Act of 1934 and related rules and regulations, shall be so disclosed in accordance with such laws, rules and regulations.

The material features of this policy shall be disclosed in the Company's annual report on Form 10-K or in the Company's proxy statement, as required by applicable laws, rules and regulations. In addition, the Company shall post this policy on its web site and update it as necessary.