

**The Wet Seal, Inc.
Code of Ethics
For Senior Financial Officers**

The Board of Directors of The Wet Seal, Inc. (the “Company”) has adopted this Code of Ethics for Senior Financial Officers (the “Code of Ethics”) in compliance with Section 406 of the Sarbanes-Oxley Act of 2002 and the rules and regulations promulgated by the U.S. Securities and Exchange Commission (the “SEC”). The Company’s mission includes significant efforts to promote ethical conduct in the practice of financial management. The Chief Executive Officer, Chief Financial Officer, principal accounting officer and Controller, or persons performing similar functions (collectively, “Senior Financial Officers”) hold an important and elevated role in corporate governance. As members of the management team, they are uniquely capable and empowered to ensure that all stakeholders’ interests are appropriately balanced, protected and preserved. This Code of Ethics provides principles to which Senior Financial Officers must adhere and advocate. The Code of Ethics is intended to supplement The Wet Seal, Inc. Code of Business Ethics and Conduct. In adopting both this Code of Ethics and The Wet Seal, Inc. Code of Business Ethics and Conduct, the Company has recognized the vital importance to the Company of conducting its business subject to the highest ethical standards and in full compliance with all applicable laws, rules and regulations.

As a Senior Financial Officer at The Wet Seal, Inc., I will to the best of my knowledge and ability:

1. Ensure that this Code of Ethics is communicated at least annually throughout all financial departments.
2. Act at all times with honesty, integrity and independence, and avoid, or if unavoidable, handle actual or apparent conflicts of interest in personal and professional relationships in accordance with the Company’s Code of Business Ethics and Conduct. A conflict of interest exists when the loyalties or actions of a Senior Financial Officer are divided between the Company’s interests and those of another person or entity, such as one who is, or could reasonably be expected to be, a competitor, supplier, customer, distributor, analyst, auditor, agent or financial source or advisor. A conflict of interest may also exist when a Senior Financial Officer is involved in an activity or has a personal interest that might interfere with his or her effectiveness or objectivity in performing Company duties and responsibilities. The Wet Seal, Inc. Code of Business Ethics and Conduct includes examples of potential conflicts of interest.
3. Provide full, fair, accurate, complete, timely, and understandable disclosure in internal reports and reports and other documents that the Company submits to the SEC, or any other government agency or self-regulatory organization, or uses in other public communications made by the Company.
4. Comply with all applicable laws, rules and regulations, including those of the SEC and the NASDAQ Stock Market.
5. Act in good faith, responsibly with due care, competence, diligence, and without knowingly misrepresenting material facts.
6. Protect and respect the confidentiality of information acquired in the course of my work except when authorized or otherwise legally obligated to disclose such information. Confidential information acquired in the course of my work will not be used for my personal gain or advantage.
7. Proactively promote ethical behavior as a responsible partner among peers, in the work environment.
8. Responsibly use and control assets and resources employed or entrusted to my supervision.
9. Promptly communicate any breach or violation of this Code of Ethics to the General Counsel, Chair of the Board of Directors or Chair of the Audit Committee of the Board of Directors.
10. Be accountable for adhering to this Code of Ethics.
11. Consult the General Counsel, Chair of the Board of Directors or Chair of the Audit Committee of the Board of Directors if I am in doubt as to whether a particular situation involves a conflict of interest, as to the best course of action in a particular situation involving legal or ethical matters concerning the Company or with respect to any questions or concerns about the terms or implementation of this Code of Ethics.

I further understand that the Company's Board of Directors (or a duly designated committee of the Board) shall have the sole and absolute discretionary authority to approve any deviation or waiver from this Code of Ethics, and that any waiver from a provision of this Code of Ethics will be disclosed by the Company in its SEC filings as required by applicable law. Violation of this Code of Ethics, including failures to report potential violations by others, will be viewed as a severe disciplinary matter that may be grounds for termination from the Company. No one will be subject to retaliation because of a good faith report of suspected misconduct.

By signing this statement, I acknowledge that I have read and understand, and agree to adhere to, this Code of Ethics.

Employee Signature _____

Position _____

Date _____