



Code of Ethics Policy For CEO and CFO

The Board of Directors of The Wet Seal, Inc. (the "Company") has adopted this Code of Ethics Policy for CEO and CFO) in compliance with Section 406 of the Sarbanes-Oxley Act of 2002. The Company's mission includes significant efforts to promote ethical conduct in the practice of financial management. The Chief Executive Officer and Chief Financial Officer 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 provides principles to which Senior Financial Officers are expected to adhere and advocate. They embody rules regarding individual and peer responsibilities, as well as responsibilities to employees, stockholders, the public and other stakeholders. Violations of this Code may subject the Senior Financial Officers to censure, suspension or expulsion under procedural rules adopted by the Company's Board of Directors.

All Senior Financial Officers of The Wet Seal, Inc. will:

- Act with honesty and integrity and handle conflicts of interest in personal and professional relationships in accordance with the Company's Business Ethics Policy and Code of Conduct.
- Produce full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company submits to the Securities and Exchange Commission and in other public communications made by the Company.
- Provide stockholders and others with information that is accurate, complete, objective and understandable.
- Comply with applicable rules and regulations of federal, state and local governments and appropriate private and public regulatory agencies.
- Act in good faith, responsibly, and with due care and diligence, without misrepresenting material facts.
- Respect the confidentiality of information acquired in the course of one's work except when authorized or otherwise legally obligated to disclose.
- Proactively promote ethical behavior, as a responsible partner among peers, in the work environment.
- Achieve responsible use of and control over all assets and resources employed or entrusted.
- Report violations of this Code in accordance with the Company's Business Ethics Policy and Code of Conduct.
- Be accountable for adhering to this Code.