

# January 2008 Comparable Store Sales Report

(fiscal years end in January unless otherwise noted)

**financo, inc.**

Company (FYE)	Fiscal Jan YTD		Month of Jan		Month of										
	2008	2007	2008	2007	Dec-07	Nov-07	Oct-07	Sep-07	Aug-07	Jul-07	Jun-07	May-07	Apr-07	Mar-07	Feb-07
<b>SPECIALTY APPAREL AVG</b>	<b>(0.3%)</b>	<b>2.9%</b>	<b>(0.8%)</b>	<b>0.2%</b>	<b>(1.6%)</b>	<b>0.9%</b>	<b>(0.7%)</b>	<b>(1.5%)</b>	<b>3.2%</b>	<b>(1.2%)</b>	<b>0.2%</b>	<b>0.9%</b>	<b>(5.4%)</b>	<b>6.5%</b>	<b>(2.0%)</b>
Abercrombie & Fitch	(1.0%)	2.0%	0.0%	(6.0%)	(2.0%)	2.0%	(2.0%)	(4.0%)	6.0%	(4.0%)	2.0%	(5.0%)	(15.0%)	7.0%	(6.0%)
Aeropostale	3.3%	2.0%	4.7%	5.4%	12.2%	6.6%	3.0%	1.3%	1.7%	(11.9%)	0.2%	1.9%	(14.0%)	15.9%	2.3%
American Eagle Outfitters	1.0%	12.0%	(7.0%)	12.0%	(2.0%)	0.0%	(3.0%)	(2.0%)	9.0%	(6.0%)	8.0%	5.0%	(10.0%)	20.0%	6.0%
Ann Taylor	(3.3%)	2.8%	0.0%	(10.2%)	(9.4%)	3.9%	(4.2%)	0.5%	2.9%	(5.0%)	(8.4%)	(4.6%)	(12.8%)	6.1%	(2.9%)
Ann Taylor	(3.7%)	3.1%	(6.5%)	(13.0%)	(13.9%)	0.6%	(8.5%)	(4.8%)	1.7%	(2.5%)	(3.3%)	(3.2%)	(8.2%)	8.9%	2.4%
Ann Taylor LOFT	(5.4%)	1.9%	5.9%	(12.5%)	(7.0%)	5.3%	(2.8%)	2.6%	(1.5%)	(9.3%)	(13.9%)	(8.4%)	(17.4%)	5.7%	(10.6%)
bebe (Jun) (3)	-	7.8%	-	0.8%	(7.9%)	-	-	(9.3%)	-	(6.3%)	(5.4%)	(3.0%)	(9.0%)	0.1%	(2.2%)
Buckle	13.2%	0.0%	19.1%	7.8%	18.7%	18.2%	14.9%	10.9%	16.7%	7.6%	13.3%	8.8%	1.8%	10.7%	4.5%
Cache (Dec)	7.0%	10.0%	7.0%	10.0%	(10.0%)	(4.0%)	(3.0%)	3.0%	7.0%	6.0%	1.0%	(2.0%)	2.0%	0.0%	1.0%
Casual Male (1)	-	9.0%	-	7.5%	-	-	0.2%	-	-	3.9%	-	-	6.2%	-	-
Cato	(4.0%)	(2.0%)	(2.0%)	(7.0%)	(8.0%)	(6.0%)	(7.0%)	(7.0%)	2.0%	(5.0%)	0.0%	2.0%	(21.0%)	7.0%	0.0%
Charlotte Russe (Sep) (1)	-	-	-	-	1.5%	-	-	(5.3%)	-	-	1.3%	-	-	4.8%	-
Charming Shoppes (2)	-	1.0%	-	(1.0%)	-	-	(8.0%)	-	-	(3.0%)	-	-	0.0%	-	-
Chico's FAS	(8.1%)	2.1%	(22.1%)	(3.5%)	(13.7%)	(13.7%)	(10.6%)	(8.3%)	(9.3%)	(6.7%)	(7.3%)	(2.9%)	(7.3%)	5.2%	(4.3%)
Children's Place	2.0%	11.0%	6.0%	2.0%	2.0%	3.0%	2.0%	(3.0%)	5.0%	(1.0%)	(4.0%)	4.0%	(2.0%)	7.0%	5.0%
Christopher & Banks (Feb)	2.0%	2.0%	(6.0%)	(4.0%)	(1.0%)	1.0%	22.0%	1.0%	2.0%	4.0%	3.0%	4.0%	(12.0%)	0.0%	(13.0%)
Citi Trends (4)	1.0%	8.2%	(1.1%)	3.2%	-	-	1.9%	-	-	3.4%	-	-	0.6%	-	-
Claire's (5)	-	1.0%	-	3.0%	-	-	-	-	-	-	-	-	(6.0%)	8.0%	1.0%
Deb Shops (6)	-	(3.3%)	-	(3.8%)	-	-	-	(3.8%)	0.2%	(2.0%)	1.9%	0.2%	(4.7%)	6.5%	(2.0%)
Dress Barn (Jul) (7)	-	6.1%	-	8.0%	-	-	(3.0%)	-	-	3.0%	2.0%	10.0%	(6.0%)	12.0%	0.0%
Eddie Bauer (Dec) (1)	-	-	-	-	4.8%	-	-	3.4%	-	-	0.9%	-	-	9.5%	-
Gap, Inc.	(4.0%)	(7.0%)	(2.0%)	0.0%	(6.0%)	0.0%	(8.0%)	(7.0%)	(1.0%)	(7.0%)	(5.0%)	(3.0%)	(16.0%)	6.0%	(4.0%)
Gap (N. Amer.)	-	(7.0%)	(4.0%)	(6.0%)	(9.0%)	1.0%	(7.0%)	(10.0%)	2.0%	2.0%	(9.0%)	(7.0%)	(14.0%)	4.0%	(5.0%)
Banana Republic (N. Amer.)	-	0.0%	5.0%	14.0%	(1.0%)	4.0%	(2.0%)	(2.0%)	7.0%	1.0%	6.0%	3.0%	(13.0%)	8.0%	0.0%
Old Navy (N. Amer.)	-	(8.0%)	(3.0%)	(1.0%)	(8.0%)	(3.0%)	(11.0%)	(8.0%)	(4.0%)	(18.0%)	(7.0%)	(3.0%)	(20.0%)	10.0%	(6.0%)
Guess? (8)	-	12.7%	-	12.7%	-	-	15.8%	-	-	16.2%	-	-	13.6%	-	-
Gymboree (9)	-	12.0%	-	0.0%	-	-	8.0%	-	-	5.0%	-	-	(5.0%)	9.0%	1.0%

(1) Sales results reported for each quarter.

(2) Sales results reported for each quarter and for the combined November/December holiday season.

(3) Beginning with Fiscal 2008, bebe is reporting on a quarterly basis. July 2007 was reported on a monthly basis.

(4) Beginning with Fiscal 2007, Citi Trends is reporting on a quarterly basis.

(5) Claire's Stores was acquired by Apollo Management on May 29, 2007.

(6) Deb Shops was acquired by Lee Equity Partners on October 24, 2007.

(7) Starting in August 2007, Dress Barn will report on a monthly basis.

(8) Beginning with Fiscal 2007, Guess? is reporting on a quarterly basis.

(9) Gymboree has changed its reporting from monthly to quarterly beginning with the second quarter ending July 2007.

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	2008	2007	2008	2007	Dec-07	Nov-07	Oct-07	Sep-07	Aug-07	Jul-07	Jun-07	May-07	Apr-07	Mar-07	Feb-07
<b>SPECIALTY APPAREL AVG</b>	<b>(0.3%)</b>	<b>2.9%</b>	<b>(0.8%)</b>	<b>0.2%</b>	<b>(1.6%)</b>	<b>0.9%</b>	<b>(0.7%)</b>	<b>(1.5%)</b>	<b>3.2%</b>	<b>(1.2%)</b>	<b>0.2%</b>	<b>0.9%</b>	<b>(5.4%)</b>	<b>6.5%</b>	<b>(2.0%)</b>
Hot Topic	(4.4%)	(6.6%)	(3.6%)	(6.6%)	(6.2%)	(8.3%)	(4.0%)	2.9%	(1.1%)	(7.4%)	(4.0%)	(6.1%)	(9.1%)	3.4%	(2.7%)
J. Crew (1)	-	13.0%	-	7.0%	-	-	8.0%	-	-	4.0%	-	-	8.0%	-	-
JoS. A. Bank (Excl. Dir.)	3.8%	4.3%	(1.2%)	(4.7%)	2.0%	15.0%	1.8%	1.4%	7.7%	(6.4%)	0.4%	13.5%	7.3%	1.4%	2.8%
Limited Brands, Inc.	(2.0%)	7.0%	(8.0%)	11.0%	(8.0%)	(7.0%)	(6.0%)	(4.0%)	1.0%	(3.0%)	3.0%	2.0%	(1.0%)	8.0%	3.0%
Limited Stores (10)	4.0%	(4.0%)	-	5.0%	-	-	-	-	-	10.0%	(4.0%)	5.0%	(6.0%)	15.0%	1.0%
Express (11)	6.0%	(1.0%)	-	14.0%	-	-	-	-	-	-	8.0%	4.0%	9.0%	0.0%	8.0%
La Senza (12)	0.0%	-	6.0%	-	(4.0%)	(6.0%)	3.0%	(3.0%)	(4.0%)	2.0%	2.0%	4.0%	4.0%	9.0%	1.0%
Victoria's Secret Stores	(2.0%)	11.0%	(8.0%)	7.0%	(8.0%)	(8.0%)	(7.0%)	(6.0%)	0.0%	(4.0%)	8.0%	5.0%	(4.0%)	8.0%	2.0%
Bath & Body Works	(4.0%)	10.0%	(10.0%)	19.0%	(8.0%)	(6.0%)	(6.0%)	(2.0%)	1.0%	(2.0%)	(4.0%)	(3.0%)	(2.0%)	15.0%	2.0%
Liz Claiborne, Inc. (Dec) (1) (13)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3.5%)	-
Juicy Couture (Dec) (1)	-	-	-	-	-	-	-	17.7%	-	-	23.9%	-	-	-	-
Lucky Brand Jeans (Dec) (1)	-	-	-	-	-	-	-	(2.5%)	-	-	1.6%	-	-	-	-
Mexx (Dec) (1)	-	-	-	-	-	-	-	(2.2%)	-	-	(2.9%)	-	-	-	-
Men's Wearhouse (Domestic) (1)	-	-	-	(1.5%)	-	-	(2.1%)	-	-	3.7%	-	-	(1.3%)	-	-
Mother's Work (Sep)	-	-	(2.1%)	(6.0%)	(7.6%)	0.0%	(3.9%)	(7.0%)	(3.7%)	(9.4%)	(5.4%)	(3.6%)	(14.8%)	3.6%	(4.7%)
New York & Company (1)	(1.3%)	(2.7%)	(3.5%)	1.1%	-	-	(4.8%)	-	-	4.7%	-	-	(11.4%)	4.5%	2.7%
Pacific Sunwear of California, Inc.	0.7%	(4.7%)	(7.4%)	(7.7%)	(2.8%)	2.3%	0.8%	2.7%	9.6%	(4.6%)	4.5%	6.4%	(16.5%)	14.1%	(5.7%)
PacSun	3.4%	(4.2%)	(1.7%)	(7.3%)	0.8%	7.0%	2.3%	5.4%	11.9%	(3.1%)	5.7%	7.4%	(16.3%)	16.4%	(3.5%)
demo	(19.6%)	(7.9%)	(37.9%)	(9.5%)	(28.4%)	(30.6%)	(22.8%)	(15.4%)	(17.3%)	(20.6%)	(7.5%)	(2.6%)	(18.8%)	(4.3%)	(14.7%)
S&K Famous Brands (14)	-	(6.8%)	-	(14.3%)	-	-	(12.2%)	-	-	(7.2%)	-	-	(1.9%)	-	(24.6%)
Talbots (1)	(5.5%)	(1.6%)	(6.0%)	(1.6%)	-	-	(7.9%)	-	-	(4.8%)	-	-	(3.5%)	-	-
Tween Brands (1)	-	6.0%	-	2.0%	-	-	4.0%	-	-	(2.0%)	-	-	3.0%	-	-
United Retail Group (15)	-	4.0%	-	2.0%	-	-	-	(8.0%)	(7.0%)	(6.0%)	(1.0%)	4.0%	(8.0%)	11.0%	(4.0%)
Urban Outfitters (Excl. Dir.) (2)	5.0%	(6.0%)	11.0%	(5.0%)	9.0%	-	8.0%	-	-	5.0%	-	-	(2.0%)	-	-
Wet Seal	-	6.1%	(5.7%)	3.6%	0.6%	(1.7%)	(5.4%)	(7.0%)	1.7%	(7.2%)	0.7%	1.9%	(9.6%)	10.9%	5.0%
Wilson's The Leather Experts	(10.4%)	(17.2%)	10.4%	(20.0%)	(7.1%)	0.4%	(21.8%)	(0.2%)	(0.2%)	(2.2%)	(9.4%)	(25.0%)	(20.0%)	(16.8%)	(24.7%)
Zumiez	-	14.5%	1.7%	12.4%	3.9%	5.6%	5.1%	13.9%	17.4%	9.7%	13.7%	11.2%	3.0%	17.0%	12.4%

(1) Sales results reported for each quarter.

(2) Sales results reported for each quarter and for the month of December.

(10) Limited Stores comparable store sales through August 3, 2007, closing date of the transfer of majority interest to affiliates of Sun Capital Partners.

(11) Express comparable store sales through July 6, 2007, closing date of the sale of majority interest to affiliates of Golden Gate Capital.

(12) Prior to being acquired by the Limited in January 2007, La Senza reported comparable store sales on a quarterly basis.

(13) As of June 30, 2006, LIZ changed its segment reporting to include the Juicy Couture, Mexx and Lucky Brand stores.

(14) Beginning with the second quarter ended July 2007, sales results reported on a quarterly basis. S&K Famous Brands April 2007 number represents combined March/April period.

(15) United Retail Group was acquired by Redcats USA on October 31, 2007.

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Company (FYE)	Fiscal Jan YTD		Month of Jan		Month of										
	2008	2007	2008	2007	Dec-07	Nov-07	Oct-07	Sep-07	Aug-07	Jul-07	Jun-07	May-07	Apr-07	Mar-07	Feb-07
<b>DISCOUNT / VARIETY AVG</b>	<b>2.5%</b>	<b>3.3%</b>	<b>1.9%</b>	<b>3.3%</b>	<b>0.9%</b>	<b>3.8%</b>	<b>1.8%</b>	<b>2.8%</b>	<b>3.8%</b>	<b>3.3%</b>	<b>4.2%</b>	<b>4.4%</b>	<b>(2.1%)</b>	<b>8.1%</b>	<b>3.6%</b>
Big Lots (1)	2.0%	4.6%	(0.6%)	4.9%	-	-	(0.5%)	-	-	5.2%	-	-	4.9%	-	-
BJ's Wholesale Club	3.7%	1.2%	7.8%	3.5%	3.0%	7.7%	4.8%	3.9%	1.4%	1.5%	5.3%	4.1%	(2.1%)	5.5%	3.0%
Costco (Domestic) (Aug)	5.0%	4.0%	5.0%	3.0%	5.0%	9.0%	7.0%	4.0%	1.0%	6.0%	5.0%	7.0%	6.0%	5.0%	4.0%
Cost-U-Less (Dec) (2)	-	(1.2%)	-	(1.2%)	-	-	6.6%	4.7%	7.2%	5.3%	2.7%	3.7%	3.8%	4.0%	3.0%
Dollar General (3)	-	3.3%	-	6.8%	-	-	-	-	-	-	-	4.1%	(2.4%)	5.5%	4.9%
Dollar Tree (1)	2.7%	4.6%	(0.8%)	5.5%	-	-	1.9%	-	-	4.4%	-	-	5.8%	-	-
Duckwall-ALCO (4)	0.6%	6.0%	(3.7%)	5.2%	(1.2%)	2.2%	0.0%	0.0%	8.0%	5.4%	1.7%	0.0%	(5.3%)	7.1%	1.5%
Family Dollar (Aug)	(0.8%)	0.8%	(0.1%)	1.7%	(0.7%)	(3.4%)	0.0%	0.5%	1.0%	0.5%	1.5%	2.5%	(4.9%)	5.8%	(0.5%)
Fred's	0.3%	2.4%	(1.2%)	2.4%	(1.8%)	(4.5%)	0.6%	1.0%	1.7%	0.5%	1.5%	0.2%	(2.5%)	4.4%	3.9%
PriceSmart (Aug)	21.4%	18.7%	20.6%	13.9%	19.8%	21.1%	22.6%	24.1%	22.5%	22.7%	23.2%	21.3%	14.6%	27.3%	20.8%
Retail Ventures, Inc. (1)	0.3%	0.8%	(0.1%)	(2.8%)	-	-	(7.3%)	-	-	0.3%	-	-	(5.2%)	-	-
Value City (1) (5)	-	(1.3%)	-	(5.6%)	-	-	(13.4%)	-	-	(7.3%)	-	-	(8.7%)	-	-
DSW (1)	(0.8%)	2.5%	(1.7%)	1.0%	-	-	(3.0%)	-	-	5.9%	-	-	(3.6%)	-	-
Filene's Basement (1)	3.6%	3.1%	4.8%	(1.3%)	-	-	1.2%	-	-	7.0%	-	-	1.6%	-	-
Ross Stores	1.0%	4.0%	1.0%	2.0%	3.0%	3.0%	(1.0%)	0.0%	4.0%	1.0%	4.0%	1.0%	(7.0%)	6.0%	1.0%
Sears Holdings Corporation (6)	-	(3.7%)	-	(3.1%)	(3.5%)	-	(4.6%)	-	-	(4.1%)	-	-	(3.9%)	-	-
Sears Domestic (6)	-	(6.1%)	-	(4.9%)	(2.8%)	-	(4.2%)	-	-	(4.3%)	-	-	(3.4%)	-	-
Kmart (6)	-	(0.6%)	-	(0.9%)	(4.2%)	-	(5.0%)	-	-	(3.8%)	-	-	(4.4%)	-	-
Stage Stores	(1.1%)	3.5%	1.0%	7.5%	(7.1%)	3.6%	(2.9%)	2.3%	(2.6%)	(1.7%)	1.4%	1.7%	(14.8%)	12.4%	1.4%
Stein Mart	(4.0%)	(1.2%)	(2.5%)	(1.9%)	(5.7%)	(8.9%)	(3.8%)	(9.1%)	(5.2%)	(3.4%)	(2.9%)	2.5%	(13.9%)	8.0%	(1.9%)
Syms (Feb) (1)	-	-	-	-	-	0.3%	-	-	0.9%	-	-	5.6%	-	-	4.8%
Target	3.0%	4.8%	(1.1%)	5.1%	(5.0%)	10.8%	4.1%	1.2%	6.1%	6.1%	3.3%	5.8%	(6.1%)	12.0%	5.7%
TJX Companies	-	4.0%	3.0%	4.0%	3.0%	7.0%	3.0%	2.0%	4.0%	5.0%	5.0%	5.0%	(1.0%)	6.0%	2.0%
Wal-Mart Stores, Inc. (Domestic) (4)	1.4%	2.0%	0.5%	2.0%	2.4%	1.5%	0.4%	1.4%	3.1%	1.9%	2.4%	1.1%	(3.5%)	4.0%	0.9%
Wal-Mart Stores (4)	0.9%	1.9%	0.2%	1.8%	2.6%	1.0%	0.0%	0.8%	2.8%	1.3%	1.6%	0.3%	(4.6%)	3.4%	0.4%
Sam's Club (4)	4.2%	2.8%	2.1%	2.8%	1.3%	4.3%	2.7%	4.4%	5.2%	5.1%	6.9%	5.4%	2.3%	7.4%	3.9%

(1) Sales results reported for each quarter.

(2) Cost-U-Less was acquired by The North West Company on December 13, 2007.

(3) Dollar General was acquired by KKR on July 6, 2007.

(4) Comparable store sales number excludes the effects of fuel.

(5) Value City was sold to VCDS Acquisition Holdings, LLC, Emerald Capital Management LLC and Crystal Value, LLC on January 23, 2008.

(6) Sales results reported for each quarter and for the combined November/December holiday season.

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<b>DEPARTMENT STORES AVG</b>	<b>0.3%</b>	<b>4.1%</b>	<b>(4.1%)</b>	<b>5.9%</b>	<b>(6.4%)</b>	<b>8.5%</b>	<b>(0.2%)</b>	<b>(1.3%)</b>	<b>1.7%</b>	<b>2.7%</b>	<b>(2.2%)</b>	<b>5.7%</b>	<b>(3.8%)</b>	<b>8.7%</b>	<b>4.8%</b>
Bon-Ton Stores	-	-	(1.3%)	2.2%	(11.3%)	8.6%	(1.4%)	(7.1%)	1.3%	(7.6%)	(8.0%)	1.2%	(13.4%)	0.6%	9.8%
Bon-Ton	(6.5%)	(2.7%)	2.4%	6.4%	(14.2%)	9.9%	(3.2%)	(8.6%)	0.3%	(17.3%)	(18.1%)	(5.3%)	(15.8%)	(3.8%)	14.6%
Carson's	(1.6%)	4.3%	(3.2%)	0.2%	(9.5%)	7.9%	(0.5%)	(6.3%)	1.8%	(1.5%)	(1.7%)	4.9%	(12.2%)	2.8%	7.2%
Dillard's	(5.0%)	(1.0%)	(12.0%)	(3.0%)	(5.0%)	1.0%	(7.0%)	(7.0%)	(5.0%)	(6.0%)	(1.0%)	(2.0%)	(14.0%)	6.0%	(9.0%)
Gottschalks	(5.1%)	0.6%	(7.4%)	(1.0%)	(13.8%)	0.4%	(3.0%)	(3.9%)	(7.8%)	(3.9%)	(4.3%)	(3.8%)	(5.4%)	6.4%	(3.6%)
J.C. Penney (Excl. Dir.)	(1.1%)	3.7%	(1.9%)	3.6%	(7.5%)	2.6%	(1.8%)	(4.6%)	(4.0%)	10.8%	(1.5%)	(2.0%)	(4.7%)	10.6%	(0.2%)
Kohl's	(0.8%)	5.9%	(8.3%)	8.7%	(11.4%)	10.2%	(3.8%)	(3.2%)	(0.6%)	0.0%	(4.9%)	10.5%	(10.5%)	16.8%	4.4%
Macy's	(1.3%)	4.4%	(7.1%)	8.6%	(7.9%)	13.4%	(1.5%)	(2.7%)	2.4%	(1.4%)	(2.7%)	(3.3%)	(2.2%)	2.3%	1.2%
Neiman Marcus (Incl. Dir.) (Jul)	-	6.8%	3.3%	11.3%	2.9%	5.8%	8.5%	6.0%	4.6%	8.3%	6.4%	6.6%	1.0%	10.2%	6.7%
Nordstrom (Incl. Dir.)	3.9%	7.5%	(6.6%)	11.1%	(4.0%)	8.7%	(2.4%)	3.2%	6.6%	9.4%	2.0%	6.3%	3.1%	15.0%	9.1%
Saks Fifth Avenue	11.7%	4.9%	4.1%	11.4%	0.8%	25.7%	10.6%	7.7%	18.2%	14.9%	(5.6%)	37.5%	11.7%	10.1%	24.7%
<b>FOOTWEAR</b>															
Bakers Footwear (2)	(12.3%)	(7.1%)	(6.8%)	(13.8%)	(5.9%)	-	(16.6%)	-	-	(18.3%)	-	-	(9.3%)	-	-
Brown Shoe Company, Inc.															
Famous Footwear (1)	-	3.4%	-	2.9%	-	-	(6.2%)	-	-	3.6%	-	-	3.4%	-	-
Specialty Retail (1)	-	2.1%	-	4.0%	-	-	(1.9%)	-	-	(1.3%)	-	-	3.4%	-	-
DSW (1)	(0.8%)	2.5%	(1.7%)	1.0%	-	-	(3.0%)	-	-	5.9%	-	-	(3.6%)	-	-
Finish Line (Feb) (1)	-	-	-	-	-	(3.6%)	-	-	(4.7%)	-	-	(3.9%)	-	-	(5.4%)
Foot Locker (1)	-	(1.2%)	-	(3.4%)	-	-	(5.0%)	-	-	(7.3%)	-	-	(5.1%)	-	-
Genesco (1)	-	2.0%	-	1.0%	-	-	(3.0%)	-	-	(6.0%)	-	-	(2.0%)	-	-
Payless Shoe Source (1)	-	-	-	6.8%	-	-	(3.5%)	-	-	(1.4%)	-	-	5.0%	-	-
Shoe Carnival (1)	(5.2%)	1.5%	(5.7%)	(0.9%)	-	-	(5.0%)	-	-	(7.1%)	-	-	(3.7%)	-	-
Shoe Pavilion (Dec) (1)	-	-	-	-	-	-	-	2.3%	-	-	(1.0%)	-	-	7.8%	-
Steven Madden (Dec) (1)	-	-	-	-	-	-	-	(15.0%)	-	-	(13.0%)	-	-	(1.7%)	-

(1) Sales results reported for each quarter.

(2) Sales results reported for each quarter and for the month of December.

# January 2008 Comparable Store Sales Report

**financo, inc.**

(fiscal years end in January unless otherwise noted)

Company (FYE)	Fiscal Jan YTD		Month of Jan		Month of										
	2008	2007	2008	2007	Dec-07	Nov-07	Oct-07	Sep-07	Aug-07	Jul-07	Jun-07	May-07	Apr-07	Mar-07	Feb-07
<b>HARD GOODS</b>															
Best Buy (Domestic) (Feb) (2)	-	-	-	-	-	6.7%	-	-	3.6%	-	-	3.0%	-	-	4.8%
Circuit City (Domestic) (Feb) (1)	-	-	-	-	-	(11.4%)	-	-	(7.9%)	-	-	(5.6%)	-	-	(0.5%)
GameStop (1)	-	11.9%	-	26.5%	-	-	46.3%	-	-	29.1%	-	-	15.3%	-	-
Home Depot (1)	-	(2.8%)	-	(6.6%)	-	-	(6.2%)	-	-	(5.2%)	-	-	(7.6%)	-	-
Lowe's (1)	-	0.0%	-	(5.3%)	-	-	(4.3%)	-	-	(2.6%)	-	-	(6.3%)	-	-
RadioShack (Dec) (1)	-	-	-	-	-	-	-	(8.6%)	-	-	(8.9%)	-	-	(9.2%)	-
Tweeter (Sep) (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	(13.0%)	-
<b>JEWELRY</b>															
Finlay (2)	(1.4%)	2.1%	(6.4%)	1.4%	(5.9%)	-	1.6%	-	-	(3.6%)	-	-	8.1%	-	-
Signet (Domestic) (2)	(1.7%)	6.2%	(8.6%)	5.4%	(8.1%)	-	2.5%	-	-	2.2%	-	-	3.2%	-	-
Tiffany (Domestic) (1)	-	5.0%	-	9.0%	-	-	8.0%	-	-	17.0%	-	-	12.0%	-	-
Zale (Jul) (2)	(5.1%)	1.1%	(7.3%)	1.4%	(9.0%)	-	(0.4%)	-	-	(0.5%)	-	-	(3.4%)	-	-
<b>HOME FURNISHINGS</b>															
Bed Bath & Beyond (Feb) (1)	-	-	-	-	-	0.8%	-	-	2.2%	-	-	1.6%	-	-	5.2%
Bombay (1)(4)	-	(5.4%)	-	(3.1%)	-	-	-	-	-	-	-	-	(10.2%)	-	-
Cost Plus (1)	-	(3.3%)	-	(3.9%)	-	-	(4.3%)	-	-	(7.6%)	-	-	(8.1%)	-	-
Haverty Furniture (Dec)	(8.4%)	(4.4%)	(8.4%)	(4.4%)	(7.4%)	(10.7%)	(4.4%)	(16.2%)	(10.1%)	(8.6%)	(5.1%)	(15.5%)	(18.1%)	(13.5%)	(12.9%)
Pier 1 Imports (Feb) (2)	-	(11.5%)	-	(13.2%)	7.5%	(1.7%)	-	-	(3.6%)	-	-	(5.4%)	-	-	(8.4%)
Williams-Sonoma (1)	-	0.3%	-	(0.6%)	-	-	1.1%	-	-	1.2%	-	-	(0.8%)	-	-
<b>PHARMACY</b>															
CVS (Dec)	-	8.6%	-	8.6%	1.8%	4.4%	4.6%	5.0%	4.9%	5.2%	5.4%	6.2%	6.1%	7.0%	7.0%
Longs Drug	-	2.0%	-	3.4%	(1.5%)	0.6%	0.2%	1.8%	2.2%	1.7%	1.3%	0.0%	0.2%	2.9%	2.7%
Rite Aid (Feb)	1.2%	3.6%	2.0%	4.5%	(0.5%)	0.9%	0.4%	0.7%	1.0%	1.6%	0.7%	1.7%	2.1%	3.3%	2.2%
Walgreen (Aug)	4.5%	9.5%	3.8%	10.8%	2.6%	4.4%	6.9%	4.7%	6.5%	7.2%	5.1%	6.4%	9.2%	8.0%	8.6%

(1) Sales results reported for each quarter.

(2) Sales results reported for each quarter and for the combined November/December holiday season.

(3) Tweeter was acquired by Schultze Asset Management on July 12, 2007.

(4) Acquired by the joint venture of Gordon Brothers Retail Partners, LLC and Hilco Merchant Resources, LLC on October 12, 2007.

# January 2008 Comparable Store Sales Report

**financo, inc.**

(fiscal years end in January unless otherwise noted)

Company (FYE)	Fiscal Jan YTD		Month of Jan		Month of										
	2008	2007	2008	2007	Dec-07	Nov-07	Oct-07	Sep-07	Aug-07	Jul-07	Jun-07	May-07	Apr-07	Mar-07	Feb-07
<b>BOOKS, TOY &amp; HOBBY</b>															
Barnes & Noble (2)	-	0.3%	-	(0.1%)	(0.4%)	-	2.6%	-	-	4.4%	-	-	1.7%	-	-
Borders Group, Inc.															
Borders Stores (2)	-	(2.2%)	-	(2.8%)	-	-	1.1%	-	-	4.6%	-	-	(1.9%)	-	-
Waldenbooks (2)	-	(7.2%)	-	(6.2%)	-	-	3.6%	-	-	6.2%	-	-	(1.0%)	-	-
Jo-Ann Stores (3)	3.5%	(5.9%)	3.3%	(6.0%)	-	-	2.4%	-	-	7.0%	-	-	1.8%	-	-
Sharper Image (Excl. Dir.)	(13.0%)	(25.0%)	(11.0%)	(25.0%)	(10.0%)	(8.0%)	(8.0%)	(21.0%)	(16.0%)	(15.0%)	(7.0%)	(8.0%)	(11.0%)	(29.0%)	(24.0%)
<b>SPORTING GOODS</b>															
Big 5 (Dec) (1)	-	-	-	-	(4.7%)	-	-	0.1%	-	-	(0.2%)	-	-	1.0%	-
Dick's (1)	-	6.0%	-	2.0%	-	-	(2.5%)	-	-	7.2%	-	-	0.1%	-	-
Hibbett (1)	-	3.8%	-	5.9%	-	-	1.2%	-	-	2.6%	-	-	0.7%	-	-
<b>OTHER</b>															
Coach (Domestic) (Jun) (1)	-	-	-	-	7.0%	-	-	19.3%	-	-	20.2%	-	-	20.0%	-
Starbucks (Sep) (1)	-	-	-	-	1.0%	-	-	4.0%	-	-	4.0%	-	-	4.0%	-
West Marine (Dec) (1)	-	-	-	-	(3.0%)	-	-	0.3%	-	-	(2.9%)	-	-	(2.1%)	-

(1) Sales results reported for each quarter.

(2) Sales results reported for each quarter and for the month of December.

(3) Beginning with Fiscal 2007, Jo-Ann Stores is reporting on a quarterly basis.