



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

April 17, 2007

By Facsimile and U.S. Mail

Deborah H. Merrill
Chief Financial Officer
Delta Apparel, Inc.
2750 Premiere Parkway, Suite 100
Duluth, Georgia 30097

**Re: Delta Apparel, Inc.
Form 10-K for the Fiscal Year Ended July 1, 2006
Filed September 8, 2006
File No. 001-15583**

Dear Ms. Merrill:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief