



DIVISION OF
CORPORATION FINANCE

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

April 13, 2011

Via E-mail

Deborah H. Merrill, Chief Financial Officer
Delta Apparel, Inc.
322 South Main Street
Greenville, S.C. 29601

**Re: Delta Apparel, Inc.
Form 10-K for Fiscal Year Ended July 3, 2010
Filed September 1, 2010;
Schedule 14A for Annual Meeting on November 11, 2010
Filed September 29, 2010 and amended November 4, 2010
File No. 1-15583**

Dear Ms. Merrill:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds,
Assistant Director