

Securities and Exchange Commission
Washington, D.C. 20549

May 7, 2001

Ladies and Gentlemen:

We were previously principal accountants for Delta Apparel, Inc. and, under the date of August 4, 2000, we reported on the consolidated financial statements of Delta Apparel, Inc. and subsidiaries as of July 1, 2000 and July 3, 1999 and for each of the years in the three-year period ended July 1, 2000. On May 1, 2001 our appointment as principal accountants was terminated. We have read Delta Apparel's statements included under Item 4 of its Form 8-K dated May 1, 2001, and we agree with such statements.

Very truly yours,

/s/ KPMG LLP

SECURITIES & EXCHANGE COMMISSION
WASHINGTON, D.C. 20449

FORM 8-K

CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) May 1, 2001

Delta Apparel, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Georgia

(State or Other Jurisdiction
of Incorporation)

1-15583

(Commission File Number)

58-2508794

(IRS Employer Identification No.)

2750 Premiere Parkway, Suite 100, Duluth, Georgia

(Address of Principal Executive Offices)

30097

(Zip Code)

(678) 775-6900

(Registrant's Telephone Number
Including Area Code)

Not Applicable

(Former Name or Former Address,
if Changed Since Last Report)

Copies to:

Eric B. Amstutz and Eric K. Graben
Wyche, Burgess, Freeman & Parham, P.A.
44 East Camperdown Way (29601)
P.O. Box 728
Greenville, SC 29602-0728
(864) 242-8200

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On May 1, 2001, the Company dismissed KPMG LLP ("KPMG") as its independent accounting firm to audit the Company's financial statements and retained Ernst & Young LLP ("Ernst & Young") to serve as the Company's independent accounting firm to audit the Company's financial statements, beginning with the Company's financial statements for the fiscal year ending June 30, 2001. The decision to change the Company's independent accountants was made by the Company's board of directors upon the recommendation of the audit committee of the Company's board of directors.

The Company's audit committee recommended, and the Company's board authorized, the change in the Company's independent accounting firm because KPMG had informed the Company that KPMG expects the Company as a publicly-held audit client to carry directors' and officers' insurance. The Company has not decided whether or not to have directors' and officers' insurance. KPMG informed the Company that it would re-evaluate annually whether to stand for election as the

Company's independent auditors based on various risk factors, including the availability or lack thereof of directors' and officers' insurance. As a result, the Company had no assurance that KPMG would continue to serve as the Company's independent accounting firm for any period following fiscal year 2001.

No report by KPMG on any financial statements of the Company contained an adverse opinion or a disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope, or accounting principles. The Company has had no disagreement with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of KPMG, would have caused KPMG to make reference to the subject matter of the disagreement in connection with any report by KPMG.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits.

16.1 Letter from KPMG LLP dated May 7, 2001 re Change in Certifying Accountants.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DELTA APPAREL, INC.

Date: May 8, 2001

By: /s/ Herbert M. Mueller

Herbert M. Mueller
Vice President & Chief Financial
Officer