



**DELTA**  
APPAREL, INCORPORATED

January 17, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**RE: Delta Apparel, Inc.  
Registration Statement on Form S-3  
Filed December 20, 2022  
File No. 333-268911**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Delta Apparel, Inc., a Georgia corporation, hereby requests that the Securities and Exchange Commission accelerate the effective date of its Registration Statement on Form S-3 (File No. 333-268911) (the "Registration Statement") and declare the Registration Statement effective as of January 19, 2023 at 5:00 P.M., or as soon thereafter as practicable.

Please call the undersigned at (864) 232-5200 or Sudhir N. Shenoy of Womble Bond Dickinson (US) LLP with any questions.

Very truly yours,

Delta Apparel, Inc.

By: /s/ Justin M. Grow  
Justin M. Grow  
Executive Vice President & Chief Administrative Officer

cc: Sudhir N. Shenoy  
Womble Bond Dickinson (US) LLP

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