

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

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): January 8, 2007

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

30097

-----  
(Address of principal executive offices)

-----  
(Zip Code)

(678) 775-6900

-----  
(Registrant's Telephone Number  
Including Area Code)

Not Applicable

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(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below)

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On January 8, 2007, Delta Apparel, Inc. (the "Company") issued a press release containing a preliminary discussion of the Company's results of operations for the fiscal quarter ended December 30, 2006 and updating the Company's earning guidance for the fiscal year ending June 30, 2007. The press release is attached as Exhibit 99.1 hereto and is incorporated herein by reference.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number	Description
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99.1	Press release issued by Delta Apparel, Inc. on January 8, 2007

SIGNATURES

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

DELTA APPAREL, INC.

Date: January 8, 2007 /s/ Deborah H. Merrill  
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Deborah H. Merrill  
Vice President, Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit Number	Description
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99.1	Press release dated January 8, 2007

## Delta Apparel Announces Preliminary Second Quarter 2007 Results

DULUTH, Ga--(BUSINESS WIRE)--Jan. 8, 2007--Delta Apparel, Inc. (AMEX:DLA) today announced preliminary financial results for the second quarter ended December 30, 2006 and updated its guidance for the fiscal year ended June 30, 2007.

The Company currently expects second quarter revenues to be approximately \$72 to \$73 million versus its prior expectation of \$74 to \$78 million. Earnings are now expected to be in the range of \$0.05 to \$0.07 per diluted share versus its prior guidance of \$0.14 to \$0.18.

For the full fiscal year, the Company is lowering its sales expectations to \$315 to \$330 million from its prior guidance of \$325 to \$340 million. The Company now expects diluted earnings per share to be in the range of \$1.33 to \$1.46 per diluted share for the 2007 fiscal year versus its prior guidance of \$1.81 to \$2.00 per diluted share.

Robert W. Humphreys, the Company's President and Chief Executive Officer commented, "Our second quarter performance was primarily impacted by slower than projected sales in our non-branded activewear business, which missed expectations by approximately \$5 million. Although we did see selling price improvements from the first quarter, the weak retail environment during the holiday season hurt our ability to achieve the price targets and sales volumes we forecasted. We anticipate adjusting our manufacturing schedules in the second half of the year to reflect the lower activewear sales. Second quarter sales in our Junkfood business strengthened over the first quarter and were in-line with our expectations. We are experiencing margin pressures in the licensed t-shirt business and continue to see weakness in reorders from several key customers. This is not consistent with our previous expectations, therefore, we are revising our forecast for the second half of the year to reflect this concern. Strategically, we remain focused on broadening Junkfood's range of licensed products, developing our 'Sweet n Sour' label for the mid-tier channel and growing our foreign distribution.

Despite the near-term challenges in our business, we remain confident that we are building a strong platform for growth and believe the competitive position and operational capabilities of our business remain very healthy. We look forward to working through the remainder of our FunTees integration project and pursuing our many opportunities for enhanced profitability and sales growth."

The Company plans to report fiscal 2007 second quarter results during the first week of February 2007.

## About Delta Apparel, Inc.

Delta Apparel, Inc., along with its wholly owned subsidiaries, M. J. Softe Company and Junkfood Clothing Company, is a marketer, manufacturer and distributor of high quality branded and private label activewear apparel. The Company specializes in selling a variety of casual and athletic activewear tops and bottoms, embellished and unembellished T-shirts, and fleece products for the ever-changing apparel market. The Company focuses on its broad distribution of apparel products to specialty and boutique stores, high-end and mid-tier retail stores, sporting goods stores, screen printers, and private label accounts. In addition, certain products are sold in college bookstores and to the U.S. Military. The Company's operations are located throughout the United States, Honduras, El Salvador and Mexico and the Company employs approximately 6,000 people worldwide. Additional information on the Company is available at [www.deltaapparel.com](http://www.deltaapparel.com).

Statements and other information in this press release that are not reported financial results or other historical information are forward-looking statements. These are based on our expectations and are necessarily dependent upon assumptions, estimates and data that we believe are reasonable and accurate but may be incorrect, incomplete or imprecise. Forward-looking statements are also subject to a number

of business risks and uncertainties, any of which could cause actual results to differ materially from those set forth in or implied by the forward-looking statements. The risks and uncertainties include, among others, the ability to achieve synergies in connection with the FunTees acquisition and to integrate it successfully into our business, changes in the retail demand for apparel products, the cost of raw materials, competitive conditions in the apparel and textile industries, the relative strength of the United States dollar as against other currencies, changes in United States trade regulations, the discovery of unknown conditions (such as environmental matters and similar items) and other risks described in "Item 1A. Risk Factors" in our annual Report on Form 10-K for the fiscal year ended July 1, 2006 and from time to time in our reports filed with the Securities and Exchange Commission. Accordingly, any forward-looking statements do not purport to be predictions of future events or circumstances and may not be realized. We do not undertake publicly to update or revise the forward-looking statements even if it becomes clear that any projected results will not be realized.

CONTACT: Delta Apparel, Inc.  
Deborah Merrill, 864-232-5200 ext. 6620  
Chief Financial Officer  
or  
Integrated Corporate Relations  
Bill Zimam, 203-682-8200 (Investor Relations)