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): June 12, 2008

<u>Delta Apparel</u>, <u>Inc.</u> (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)

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 June 12, 2008, Delta Apparel, Inc. (the "Company") issued a press release containing a preliminary discussion of the Company's expected results of operations for the fiscal quarter ending June 28, 2008 and confirming the Company's earnings guidance for the fiscal year ending June 28, 2008. 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.

<u>Exhibit Number</u> <u>Description</u>

99.1 Press release issued by Delta Apparel, Inc. on June 12, 2008

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: June 12, 2008 By: /s/ Deborah H. Merrill

Deborah H. Merrill

Vice President, Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit Number Description

99.1 Press release dated June 12, 2008

Delta Apparel Reiterates Outlook

DULUTH, Ga.--(BUSINESS WIRE)--Delta Apparel, Inc. (AMEX: DLA) today confirmed its outlook for the fourth quarter and fiscal year ending June 28, 2008.

For the fourth quarter, the Company continues to expect sales to be in the range of \$88 to \$98 million and diluted earnings per share to be in the range of \$0.40 to \$0.46. For the full year, the Company continues to expect sales to be in the range of \$305 to \$315 million and diluted loss per share to be in the range of (\$0.10) to (\$0.16), inclusive of restructuring related expenses of (\$0.39) per diluted share.

Robert W. Humphreys, President and Chief Executive Officer, commented "Despite the softening U.S. economy and ongoing challenges at retail, our business during the quarter has remained on plan. Over the past few months we have continued to expand our Junkfood business through our normal distribution channels as well as our partnership with GapKids and BabyGap. At the same time, our new Honduran manufacturing facility recently achieved its weekly production goal of 500,000 lbs per week and will continue to increase output into the next fiscal year. While some market segments are being impacted by the current weakness at retail, our broad distribution channels are allowing us to meet our overall sales and profitability targets."

The Company noted that the bankruptcy filing of a customer will result in an increase in accounts receivable reserves, impacting earnings by approximately \$0.06 per diluted share in its fourth fiscal quarter. The Company recognizes the potential of higher credit risk during current economic conditions and is closely monitoring its exposure. Despite these additional reserves, Delta Apparel, Inc. believes it will meet its previously announced earnings expectations for the fourth fiscal quarter.

About Delta Apparel, Inc.

Delta Apparel, Inc., along with its wholly owned subsidiaries, M. J. Soffe Co. 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 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 6,300 people worldwide. Additional information on the Company is available at www.deltaapparelinc.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 14. Risk Factors" in our annual Report on Form 10-K for the fiscal year ended June 30, 2007 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.
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Chief Financial Officer
or
Integrated Corporate Relations
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