

Mail Stop 3-8

April 20, 2005

Herbert M. Mueller
Vice President, Chief Financial Officer and Treasurer
Delta Apparel, Inc.
2750 Premiere Parkway, Suite 100
Duluth, Georgia 30097

RE: Delta Apparel, Inc.
File No. 1-15583
Form 10-K for the year ended July 3, 2004
Filed September 10, 2004
Form 10-Q for the quarter ended October 2, 2004

Dear Mr. Mueller:

We have completed our review of your Form 10-K and related filings
and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.
Branch Chief

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