

Mail Stop 3561

November 17, 2008

Mr. Robert W. Humphreys
Chief Executive Officer
Delta Apparel, Inc.
2750 Premiere Parkway, Suite 1000
Duluth, GA 30097

**Re: Delta Apparel, Inc.
Form 10-K for Fiscal Year Ended
June 28, 2008
Filed August 28 2008
File No. 001-15583**

Dear Mr. Humphreys:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Health Care Services