



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2011

Via E-mail

Deborah H. Merrill, Chief Financial Officer  
Delta Apparel, Inc.  
322 South Main Street  
Greenville, S.C. 29601

**Re: Delta Apparel, Inc.  
Form 10-K for Fiscal Year Ended July 3, 2010  
Filed September 1, 2010;  
Schedule 14A for Annual Meeting on November 11, 2010  
Filed September 29, 2010 and amended November 4, 2010  
File No. 1-15583**

Dear Ms. Merrill:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds,  
Assistant Director