



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 9, 2010

Mr. Malcolm Sherman
Executive Vice President
Delta Mutual, Inc.
14362 N. Frank Lloyd Boulevard, Suite 1103
Scottsdale, Arizona 85260

Re: Delta Mutual, Inc.
Item 4.01 Form 8-K
Filed January 5, 2010
File No. 0-30563

Dear Mr. Sherman:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief