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LEO LIEBOWITZ
Chairman
and Chief Executive Officer
March 29, 2007

CHAIRMAN'S
CORRESPONDENCE UNIT

Chairman Christopher Cox
Securities & Exchange Commission
100 F Street N. E.
Washington DC 20549

Dear Mr. Cox:

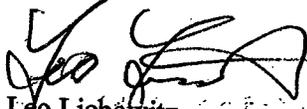
Our company has been publicly traded since 1971. We were initially traded over the counter, then on the American Stock Exchange and finally in 1985 we were listed on the New York Stock Exchange (NYSE). This had been an objective of our Board of Directors starting with the IPO in 1971 because we believe the investment community appreciates that a NYSE listing meets the highest corporate governance and financial standards in the world. It certainly distinguishes us as a NYSE listed company from others traded in other markets.

One of the symbolic features of the NYSE is the use of 1, 2 and 3 character tickers as a Company symbol of exceptional brand equity which represents company quality, reputation and achievement.

It has now come to my attention that Delta Financial Corp. which is trading on the NASDAQ is using the symbol DCF which is contrary to the 4 or 5 character symbols traditionally used by NASDAQ traded companies. Our company believes that this use of a 3 letter symbol greatly erodes the value of ours and the other NYSE listed companies.

In conclusion, we urge you to review this matter and prevent NASDAQ from using less than 4 characters as their symbol. Your attention to this letter is greatly appreciated.

Sincerely,



Leo Liebowitz
Chairman and
Chief Executive Officer

cn:LL

cc: Catherine R. Kinney - NYSE

llsecnasdaq1

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