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EBSA/PUBLIC DISCLOSURE

2011 MAR 28 PM 12: 22

DELTA INDUSTRIES, INC.

P.O. DRAWER 1292 / JACKSON, MISSISSIPPI 39215-1292 / PHONE (601) 354-3801

March 18, 2011

CERTIFIED MAIL

RETURN RECEIPT NO: 70070710000125250849

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Dear Sir or Madam:

This letter is to satisfy the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by the employer for a select group of management or highly compensated employees, as set forth in Regulations Section 2520.104-23.

The name and address of the employer are:

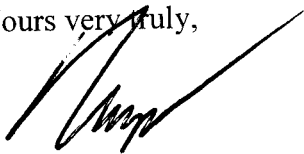
Delta Industries, Inc.
100 West Woodrow Wilson Ave.
Jackson, MS 39213

The employer identification number for the employer and plan sponsor is 64-0622725.

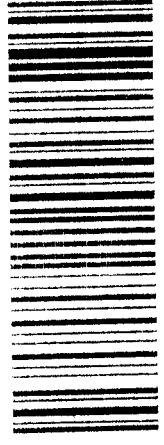
The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one (1) such plan, and the number of employees covered is two (2).

If anything further is needed, please contact the undersigned at your earliest convenience.

Yours very truly,



Pete Hays
CFO, Secretary/Treasurer



DELTA INDUSTRIES, 7007 0710 0001 2525 0400

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**RETURN RECEIPT
REQUESTED**

