

DELTA APPAREL INC  
Form 8-K  
January 14, 2008  
**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT PURSUANT TO SECTION 13 OR 15 (d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): **January 14, 2008**

**Delta Apparel, Inc.**

(Exact name of registrant as specified in its charter)

Georgia  
(State or other jurisdiction  
of incorporation)

1-15583  
(Commission File Number)

58-2508794  
(IRS Employer  
Identification No.)

2750 Premiere Parkway, Suite 100, Duluth, Georgia 30097  
(Address of Principal Executive Offices) (Zip Code)  
(678) 775-6900  
(Registrant's Telephone Number  
Including Area Code)

**Not Applicable**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.02 Results of Operations and Financial Condition.**

On January 14, 2008, Delta Apparel, Inc. (the "Company") issued a press release containing a preliminary discussion of the Company's results of operations for the fiscal quarter ended December 29, 2007 and confirming the Company's earnings guidance for the fiscal year ending June 28, 2008. The press release is attached as Exhibit 99.1 hereto and is incorporated herein by reference.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
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99.1	Press release issued by Delta Apparel, Inc. on January 14, 2008
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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DELTA APPAREL, INC.

(Registrant)

Date: January 14, 2008 By: /s/ Deborah H. Merrill

Deborah H. Merrill

Vice President, Chief Financial Officer and Treasurer

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EXHIBIT INDEX

Exhibit Number      Description

99.1                      Press Release dated January 14, 2008