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VIA E-MAIL AND FIRST CLASS MAIL

Timothy Graulich
Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017

Re: Restated and Amended D&S Plan

Dear Tim:

On Friday I spoke with Debbie Brown about the restated and amended Disability & Survivorship Plan (incorporating the LOA 51 changes), and she has confirmed that it has not yet been drafted. Since the Committee will dissolve on April 30, 2007, the Committee will not have any opportunity for input at the time the amended D&S Plan is drafted, and therefore is making its position known to Delta at this time.

The Committee believes that, consistent with ERISA requirements, any restated D&S Plan should expressly address the treatment of the Committee's constituents in accordance with the May 31, 2006 Stipulation and Consent Order as to the inapplicability of LOA 51. The Committee's concern is the practical one of avoiding confusion and possible accidental misapplication of the LOA 51 standards to its constituents. The Committee therefore requests that Delta expressly incorporate and address the separate treatment of the Committee's constituents in the amended and restated D&S Plan in accordance with the Committee's Court-approved agreements during Delta's bankruptcy.

Thank you for your consideration. Please call if you have any questions.

Sincerely,

STINSON MORRISON HECKER LLP

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