



Rob Kight
Vice President,
Compensation, Benefits &
Services

Delta Air Lines, Inc.
P.O. Box 20706
Atlanta, GA 30320-6001

March 28, 2011

James Warren Munton
1132 Shady Run Terrace
Henderson, NV. 89015

Dear Mr. Munton:

I received your note dated February 24, 2011 describing a decision by the Internal Revenue Service with respect to your 2007 Amended Tax Return and requesting that we consider that information with respect to the final distribution in satisfaction of your claim in Delta's Chapter 11 bankruptcy proceedings.

Unfortunately, the information you presented will not result in any change in our reporting and withholding practices with respect to the final distribution. We were not involved nor consulted with respect to the decision regarding your Amended Tax Return, and we note that results from individual examinations alone are generally not precedential in nature.

As with the initial distribution, we will continue to report and withhold consistent with both the determination of our legal obligations for such a payment and our agreement with the Internal Revenue Service regarding such reporting and withholding.

You of course are free to continue to take whatever tax position you wish with respect to the bankruptcy distributions and we do recommend that you consult with your tax advisor if you need further assistance.

We regret any inconvenience this may cause you but thank you for sharing your concerns.

Sincerely,

Rob Kight
Vice-President - Compensation, Benefits & Services