



Delta Air Lines, Inc.
Post Office Box 20574
Atlanta, Georgia 30320-6001

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OFFICE OF THE SECRETARY

AUG 13 2002

August 13, 2002

By Hand Delivery

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington D.C. 20549
Attention: Jonathan G. Katz, Secretary

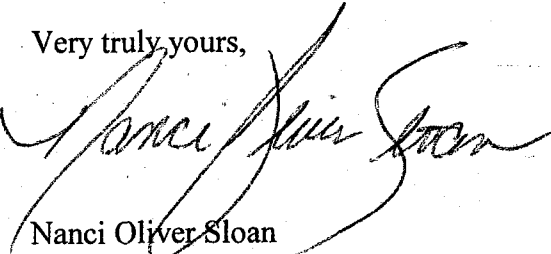
Re: **Statements of Principal Executive Officer
and Principal Financial Officer of Delta Air Lines, Inc.**

Dear Mr. Katz:

Enclosed are the written statements, under oath, of the Principal Executive Officer and Principal Financial Officer of Delta Air Lines, Inc. in response to the Order of the Securities and Exchange Commission pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (SEC File No. 4-460). If you have any questions regarding the enclosures, please call the undersigned at (404) 715-2724.

Please acknowledge receipt of this letter and the enclosed statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope.

Very truly yours,



Nanci Oliver Sloan

Enclosures

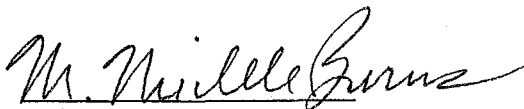


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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL
OFFICER REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS**

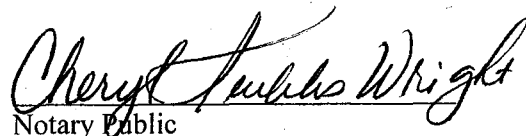
I, M. Michele Burns, Chief Financial Officer of Delta Air Lines, Inc., state and attest that:

- To the best of my knowledge, based upon a review of the covered reports of Delta Air Lines, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- 2. I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Delta Air Lines, Inc.
- 3. In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the Fiscal Year ended December 31, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Delta Air Lines, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



M. Michele Burns
Date: August 13, 2002

Subscribed and sworn to before me
this 13th day of August, 2002


Notary Public

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My Commission Expires: 2/3/06