

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

DELTA AIR LINES, INC., et al.,

Debtors.

Chapter 11 Case No. 05-17923 (ash)

(Jointly Administered)

**SUMMARY SHEET ACCOMPANYING FIFTH INTERIM AND FINAL FEE  
APPLICATION OF DELOITTE & TOUCHE LLP FOR  
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD  
FROM SEPTEMBER 14, 2005 THROUGH APRIL 30, 2007**

Name of Applicant: Deloitte & Touche LLP

Time Period for Fifth and Final Fee Application: September 14, 2005 through April 30, 2007

Authorized to Provide Services to: Delta Air Lines, Inc., et al.

Current Interim Application: Fees Incurred: \$36,188.70  
Expenses Requested: \$48.50

Aggregate Fees and Expenses: Fees Incurred: \$3,172,360.23  
Expenses Requested: \$23,801.08

The table below summarizes total fees and total expenses requested by Deloitte & Touche LLP during the period encompassed by these Chapter 11 cases.

<b>Interim</b>	<b>Period</b>	<b>Fees Requested</b>	<b>Expenses Requested</b>
First Interim <sup>(1)</sup>	09-14-05 to 01-31-06	\$1,997,920.83	\$11,016.22
Second Interim	02-01-06 to 05-31-06	\$1,227,519.00	\$11,757.47
Third Interim	06-01-06 to 09-30-06	\$92,186.40	\$802.77
Fourth Interim	10-01-06 to 01-31-07	\$14,100.60	\$176.12
Fifth Interim	02-01-07 to 04-30-07	\$36,188.70	\$48.50
Subtotal		\$3,367,915.53	\$23,801.08
Voluntary Discount <sup>(2)</sup>		(\$195,555.30)	\$0
<b>Total</b>		<b>\$3,172,360.23</b>	<b>\$23,801.08</b>

(1) For purposes of reconciliation, the original first interim fee application noted total fees for the first interim period of \$1,920,863.83. This represented the amount of fees after the application of a pre-petition retainer of \$77,057.00 to that interim period's total fees, (as noted in the summary sheet of the first interim fee application). Deloitte & Touche LLP has excluded this credit in this filing for purposes of reconciliation to the schedules attached to the fifth and final application.

(2) This discount represents a voluntary reduction in total fees requested by Deloitte & Touche LLP which was referred to in the Order dated June 5, 2006 approving the fees and expenses of various professionals. Deloitte & Touche LLP has determined not to seek payment of these fees.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

**In re:**

**DELTA AIR LINES, INC., et al.**

**Debtors.<sup>1</sup>**

**Chapter 11**  
**Case No. 05-17923 (ash)**

**FIFTH INTERIM AND FINAL FEE APPLICATION FOR ALLOWANCE OF FEES  
AND EXPENSES OF DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS  
AND ACCOUNTANTS TO THE DEBTORS FOR THE PERIOD FROM  
SEPTEMBER 14, 2005 THROUGH APRIL 30, 2007**

TO: THE HONORABLE ADLAI S. HARDIN, JR.  
UNITED STATES BANKRUPTCY JUDGE

Deloitte & Touche LLP (“Deloitte & Touche”) hereby applies to this Court for Allowance of Fees and Expenses of Deloitte & Touche as independent auditors and accountants to Delta Air Lines, Inc., et al. (the “Debtors”), for the period from September 14, 2005 through April 30, 2007, pursuant to 11 U.S.C. §§ 330 and 331, Fed.R.Bankr Pro 2016.

In support of this Application, Deloitte & Touche states:

**Background**

1. On September 14, 2005, (the “Petition Date”), each Debtor commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the

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<sup>1</sup> The Debtors are the following entities: Delta Air Lines, Inc.; ASA Holdings Inc.; Comair, Inc.; Comair Holdings, LLC; Comair Services, Inc.; Crown Rooms, Inc.; DAL Aircraft Trading, Inc.; DAL Global Services, LLC; DAL Moscow, Inc.; Delta AirElite Business Jets, Inc.; Delta Benefits Management, Inc.; Delta Connection Academy, Inc.; Delta Corporate Identity, Inc.; Delta Loyalty Management Services, LLC; Delta

“Bankruptcy Code”). The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This case is being jointly administered.

2. Additional information about the Debtor’s business and events leading up to the Petition Date can be found in the Declaration of Edward H. Bastian, Executive Vice President and Chief Financial Officer of Delta, and in the Informational Brief, both of which were filed with the Court on the Petition Date.

3. On September 28, 2005, the United States Trustee for the Southern District of New York appointed an official committee of unsecured creditors (the “Creditors Committee”) to serve in these cases pursuant to Bankruptcy Code section 1102(a).

4. On November 4, 2005, Debtor counsel filed an application for authority to employ Deloitte & Touche as independent auditors and accountants to the Debtor.

5. On December 19, 2005, the Court authorized the employment of Deloitte & Touche as independent auditors and accountants to the Debtor nunc pro tunc to September 14, 2005.

6. Under sections 330 and 331 of the Bankruptcy Code, Deloitte & Touche is entitled to “reasonable compensation for actual, necessary services” and reimbursement for actual and necessary expenses.

7. Deloitte & Touche has provided professional services to the Debtor from September 14, 2005 through April 30, 2007.

8. Pursuant to the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) to Establish Procedures for Interim Monthly*

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Technology, LLC; Delta Ventures III, LLC; Epsilon Trading, Inc.; Kappa Capital Management, Inc.; Song, LLC

*Compensation and Reimbursement of Expenses of Professionals*, Deloitte & Touche submitted thirteen (13) monthly statements for the period from September 14, 2005 through April 30, 2007 requesting a total of \$3,367,915.53 in professional fees and \$23,801.08 in expenses.

9. Of the \$3,367,915.53 in professional fees earned by Deloitte & Touche since the Petition Date, Deloitte & Touche has received post-petition payments of \$3,079,732.93, and has applied additional credits of \$272,612.30<sup>2</sup>. Deloitte & Touche is requesting final approval of fees incurred and payment of the balance of these fees to the extent such fees are not paid prior to the hearing of this fifth interim and final fee application.

10. Of the \$23,801.08 in expenses incurred by Deloitte & Touche since the Petition Date, Deloitte & Touche has received payments of \$23,772.25. The remaining unpaid balance of \$28.83 represents expenses incurred for the period from March 1, 2007 through April 30, 2007, which remain in the fifteen (15) day review process for monthly statements. Deloitte & Touche is requesting final approval of the expenses incurred and payment of the balance of these expenses, to the extent such expenses are not paid prior to the hearing of this fifth interim and final fee application.

11. Attached hereto as **Exhibit A** is a summary of total fees, total fee adjustments, and total expenses for the period from September 14, 2005 through April 30, 2007.

12. Attached hereto as **Exhibit A1** is a summary of fees and expenses for the period from February 1, 2007 through April 30, 2007.

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<sup>2</sup> This credit consists of \$77,057.00 in a pre-petition retainer applied to post-petition services and \$195,555.30 in services provided post-petition, as referred to in the Order dated June 5, 2006 approving the fees and expenses of various professionals. Deloitte & Touche LLP has voluntarily agreed not to seek payment of these fees.

13. Attached hereto as **Exhibit B** is a summary of time and fees by individual for the period from September 14, 2005 through April 30, 2007.

14. Attached hereto as **Exhibit B1** is a summary of time and fees by individual for the period from February 1, 2007 through April 30, 2007.

15. Attached hereto as **Exhibit C** is a narrative description of the services rendered for the period from September 14, 2005 through April 30, 2007.

16. Attached hereto as **Exhibit C1** is a narrative description of the services rendered for the period from February 1, 2007 through April 30, 2007.

17. Attached hereto as **Exhibit D** is a summary of the time and fees by matter category incurred during the period from September 14, 2005 through April 30, 2007.

18. Attached hereto as **Exhibit D1** is a summary of the time and fees by matter category incurred during the period from February 1, 2007 through April 30, 2007.

19. Attached hereto as **Exhibit E** is a summary of the expenses incurred by Deloitte & Touche for the period from September 14, 2005 through April 30, 2007.

20. Attached hereto as **Exhibit E1** is a summary of the expenses incurred by Deloitte & Touche for the period from February 1, 2007 through April 30, 2007.

21. Detailed time and expense records are not being filed but are being provided to the Debtors, the Court, the Office of the United States Trustee, and the Official Committee of Unsecured Creditors. Parties in interest required to be served with monthly fee statements pursuant to the Interim Compensation Order have previously received such records. Copies of these records will be made available to other parties in interest upon request. This procedure has been discussed with the Office of the United States Trustee.

22. All professional services for which compensation is being sought in this application were performed solely for and on behalf of the Debtor.

23. Some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases have been performed by personnel employed by or associated with affiliates of Deloitte & Touche, including Deloitte Financial Advisory Services LLP, Deloitte Consulting LLP, and Deloitte Tax LLP. The fees and expenses with respect to such services have been included in this fee application. Deloitte & Touche has no agreement to share its revenues from the services for which it has been retained in these cases with any nonaffiliated entity.

WHEREFORE, Deloitte & Touche requests that this Court (i) enter an Order awarding, on a final basis, Deloitte & Touche fees in the amount of \$3,172,360.23 and expenses of \$23,801.08 for a total amount of \$3,196,161.31 in connection with services rendered to the Debtor for the period from September 14, 2005 through April 30, 2007, and (ii) grant such other relief as is just and necessary.

Dated: June 21, 2007

Respectfully submitted,

Deloitte & Touche LLP

/s/ John H. Black

John H. Black

Partner



**Delta Air Lines, Inc., et al.**  
**Chapter 11 Case 05-17923 (ash)**  
**Deloitte and Touche LLP**  
**Final Fee Application**  
**(9/14/05 - 04/30/07)**  
**Exhibit A - Summary Of Fees and Expenses**

Fees	\$ 3,367,915.53
<i>Less Voluntary Reduction</i> <sup>(1)</sup>	\$ (195,555.30)
Total Adjusted Fees	<u>\$ 3,172,360.23</u>
Total Expenses	\$ 23,801.08
<b>Total Due</b> <sup>(2)</sup>	<u><b>\$ 3,196,161.31</b></u>

*(1) This discount represents a voluntary reduction in total fees requested by Deloitte & Touche LLP which was referred to in the Order dated June 5, 2006 approving the fees and expenses of various professionals. Deloitte & Touche LLP has determined not to seek payment of these fees.*

*(2) Detailed time and expense records are not being filed but are being provided to the Debtors, the Court, the Office of the United States Trustee, and the Official Committee of Unsecured Creditors. Parties in interest required to be served with monthly fee statements pursuant to the Interim Compensation Order have previously received such records. Copies of these records will be made available to other parties in interest upon request. The office of the United States Trustee has been conferred with regard to this procedure.*

**Delta Air Lines, Inc., et al.**  
**Chapter 11 Case 05-17923 (ash)**  
**Deloitte and Touche LLP**  
**Fifth Interim Fee Application**  
**(02/01/07 - 04/30/07)**  
**Exhibit A1 - Summary of Fees and Expenses**

Total Fees	\$	36,188.70
Total Expenses	\$	48.50
<b>Total Due</b> <sup>(1)</sup>	<b>\$</b>	<b><u>36,237.20</u></b>

*(1) Detailed time and expense records are not being filed but are being provided to the Debtors, the Court, the Office of the United States Trustee, and the Official Committee of Unsecured Creditors. Parties in interest required to be served with monthly fee statements pursuant to the Interim Compensation Order have previously received such records. Copies of these records will be made available to other parties in interest upon request. The office of the United States Trustee has been conferred with regard to this procedure.*

**Delta Air Lines, Inc., et al.**  
**Chapter 11 Case 05-17923 (ash)**  
**Deloitte and Touche LLP**  
**Final Fee Application**  
**(9/14/05 - 04/30/07)**  
**Exhibit B - Summary By Professional**

<b>Names Of Professionals/ Paraprofessionals <sup>(1)</sup></b>	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
<b><u>Partner/Principal/Director</u></b>			
Black, John H	574.6	213.00	\$ 122,389.80
Budinscak, Guy F	102.1	213.00	21,736.65
Cannon, Albert J	9.0	213.00	1,917.00
Carley, Brian T	75.6	213.00	16,102.80
Cottrell, James H Jr	19.3	213.00	4,110.90
Fisher, Mark S	1.0	213.00	213.00
Haines, Kathryn A	19.9	213.00	4,228.05
Homer, Scott E	3.0	213.00	639.00
Howell, Dennis J	1.5	213.00	319.50
Jammal, Souraya T	26.0	213.00	5,538.00
Knachel, Eric C	6.0	213.00	1,278.00
Lockwood, Raymond R	111.4	213.00	23,728.20
Mathews, Horace Dwight	3.0	213.00	639.00
Mooney Moen, Joanne M	7.0	213.00	1,491.00
Moore, Guy W Jr	49.1	213.00	10,458.30
Mulcahy, Denis P	2.5	213.00	532.50
Niden, Henry H	6.0	213.00	1,278.00
Rigg, Mary Beth S	1.4	213.00	298.20
Sasso, Anthony V	0.5	213.00	106.50
Schneider, Beth A	1.0	213.00	213.00
Scheuerman, Ann M	14.6	213.00	3,109.80
Stephens, Avril B	11.5	213.00	2,449.50
Volk, Jill K	3.5	213.00	745.50
Wimberg, Thomas G	3.0	213.00	639.00
<b><u>Senior Manager</u></b>			
Bowling, Karen M	456.8	213.00	97,298.40
Boyd, Wallis A Jr	6.0	213.00	1,278.00
Ehrhardt, Jennifer L	130.8	213.00	27,862.53
Hertog, Linda	19.9	213.00	4,238.70
Houser, Christopher S	76.0	213.00	16,188.00
Jiron, Karen L	25.4	213.00	5,410.20
Peterson, James R Jr	1.0	213.00	213.00
Rafiee, Marcus H	26.5	213.00	5,644.50
Salzler, Mark J	6.5	213.00	1,384.50
Savage, Wendy M	414.6	213.00	88,309.80
Strachan, Judy L	2.9	213.00	617.70
Tierney, Christopher J	16.7	213.00	3,557.10
Treiber, John S	0.8	213.00	170.40
Zhang, Yi	15.8	213.00	3,365.40

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**Deloitte and Touche LLP**  
**Final Fee Application**  
**(9/14/05 - 04/30/07)**  
**Exhibit B - Summary By Professional**

<b>Names Of Professionals/ Paraprofessionals<sup>(1)</sup></b>	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
<b><u>Manager</u></b>			
Brand, David S	6.5	213.00	1,384.50
Church, Alonzo	4.5	213.00	958.50
Coulter, Murray K	6.3	213.00	1,341.90
Curtis, Michael	8.9	213.00	1,895.70
Davis, James B	0.9	213.00	191.70
Diehl, William C	855.9	213.00	182,306.70
Flammio, Danielle	0.5	213.00	106.50
Gomes, Allison C	4.8	213.00	1,022.40
Hays, Richard	896.2	213.00	190,890.60
Johnson, Jennifer B	24.5	213.00	5,218.50
Krueger, James H Jr	58.8	213.00	12,524.40
Payne, Joy Ann C	4.4	213.00	937.20
Pearson, Mark Eugene	15.7	213.00	3,344.10
Peterson, John D G	277.1	213.00	59,022.30
Prince, Carlette E	1.0	213.00	213.00
Singh, Reema	14.5	213.00	3,077.85
Tunncliff, Max H	2.3	213.00	489.90
Turner, Rebecca A	82.1	213.00	17,487.30
Verma, Sachin	5.5	213.00	1,171.50
Weis, Natalie Jane	0.2	213.00	42.60
Worku, Leyikun	385.6	213.00	82,122.15

**Delta Air Lines, Inc., et al.**  
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**Deloitte and Touche LLP**  
**Final Fee Application**  
**(9/14/05 - 04/30/07)**  
**Exhibit B - Summary By Professional**

<b>Names Of Professionals/ Paraprofessionals <sup>(1)</sup></b>	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
<b><u>Senior Associate</u></b>			
Amato, Gregory M	878.6	213.00	187,141.80
Beauregard, Michelle C	7.2	213.00	1,533.60
Bittner, Nicholas J	6.8	213.00	1,448.40
Bridges, Reinye Marseah	1.0	213.00	213.00
Dansby, Carri Ad	48.6	213.00	10,351.80
Fleming, L Michael	190.0	213.00	40,470.00
Hawksworth, Michael J	24.0	213.00	5,112.00
Hood, Max W	7.0	213.00	1,491.00
Jayaswal, Anubha	12.0	213.00	2,556.00
Kroep, Angela	41.5	213.00	8,839.50
Makhmudov, Jakhongir G	443.6	213.00	94,486.80
Marshall, Deborah D J	103.4	213.00	22,024.20
McWilliams, Lyla L	147.9	213.00	31,502.70
Nakano, Yoshihide	89.0	213.00	18,957.00
Ragan, Patrick D	1,074.9	213.00	228,953.70
Russell, Melissa J	4.7	213.00	1,001.10
Shah, Sonali S	8.5	213.00	1,810.50
Shrestha, Ashish A	43.5	213.00	9,265.50
Song, Dairui	99.5	213.00	21,193.50
Thakkar, Ravi N	2.6	213.00	553.80
Tomori, Oreoluwa O	1,226.3	213.00	261,201.90
Tunncliff, Max H	392.9	213.00	83,687.70
Vance, Jason B	142.2	213.00	30,288.60
Xiao, Ying	21.0	213.00	4,473.00

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**Final Fee Application**  
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**Exhibit B - Summary By Professional**

<b>Names Of Professionals/ Paraprofessionals <sup>(1)</sup></b>	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
<b><u>Associate/Intern</u></b>			
Abouzeid, Hossam Ahmed Gouda	91.9	213.00	19,574.70
Beauregard, Michelle C	150.5	213.00	32,056.50
Bhimavarapu, Kumaraswamy	3.2	213.00	681.60
Bible, Charles Micah	1,253.8	213.00	267,059.40
Bridges, Reinye Marseah	209.7	213.00	44,666.10
Broderick, Scott T	238.2	213.00	50,736.60
Criss, Kimberly Jayne	7.0	213.00	1,491.00
Cui, Qian	78.0	213.00	16,614.00
Foreman, Lindsay Elizabeth	1,129.0	213.00	240,477.00
Gadjiev, Emin Dyavanshir	4.0	213.00	852.00
Galan, Miguel A	13.6	213.00	2,896.80
Harris, Katharine D	9.0	213.00	1,917.00
Herath, Sanjeeva Saman Kumara	215.5	213.00	45,901.50
Hernandez Texidor, Edric M	2.0	213.00	426.00
Ireland, Henry Hudson	0.4	213.00	85.20
Jensen, Jared Kip	2.0	213.00	426.00
Jones, Wiley Clay	457.9	213.00	97,532.70
Keller, Peter	0.4	213.00	85.20
Kelly, Christopher	33.0	213.00	7,029.00
Kim, Mindy Michele	146.1	213.00	31,119.30
Klein, Michael Thomas	193.6	213.00	41,236.80
Larosa, Christopher P	5.0	213.00	1,065.00
Lu, Shunlan	25.9	213.00	5,516.70
Macauda, Allison Nichole	44.7	213.00	9,510.45
Mackey, Kevin Jonathan	90.3	213.00	19,223.25
Manyonda, Jeremy T	232.7	213.00	49,565.10
Marlowe, Cord M	63.7	213.00	13,568.10
Marrast, Randolph James	3.5	213.00	745.50
Morris, Aaron Lee	1.0	213.00	213.00
Nong, Xianhui	20.5	213.00	4,366.50
Qu, Dawei	7.0	213.00	1,491.00
Rao, Shreyas Sundararaja	525.0	213.00	111,825.00
Sahasrabuddhe, Viraj V	8.8	213.00	1,874.40
Sainz, John C	55.8	213.00	11,885.40
Schutt, Nikki A	26.2	213.00	5,580.60
Steelman, Devon Allen	65.8	213.00	14,015.40
Sterling, Renee A	60.0	213.00	12,780.00
Tafopa Kuete, Eric M	7.0	213.00	1,491.00
Tantivivat, Raenu	20.5	213.00	4,366.50
Wethington, Michael Kevin	80.0	213.00	17,040.00

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**(9/14/05 - 04/30/07)**  
**Exhibit B - Summary By Professional**

<b>Names Of Professionals/ Paraprofessionals <sup>(1)</sup></b>	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
<b><u>Associate/Intern (continued)</u></b>			
Wichard, Nathaniel J	1.0	213.00	213.00
Wiggins, Perry David	184.7	213.00	39,341.10
Zawatski, Thomas	68.6	213.00	14,611.80
<b><u>Paraprofessional</u></b>			
Adams, Daniel M	0.4	213.00	85.20
Arnold, Melissa A	6.0	213.00	1,278.00
Bender, Michael B	1.2	213.00	255.60
Evans, Darrellyn R	2.5	213.00	532.50
Fitts, Bernadine Mary Lorraine	2.5	213.00	532.50
Garver, Mary E	5.5	213.00	1,171.50
Houston, Natola Denise	6.0	213.00	1,278.00
Krizman, Deborah J	2.5	213.00	532.50
Lachaussee, Michael A	7.3	213.00	1,554.90
Leroy, Deborah M	0.3	213.00	63.90
McCormick, Emily A	4.6	213.00	979.80
Testa, Marnie L	0.4	213.00	85.20
Trafford, Edmund L	4.0	213.00	852.00
Turley, Joseph R	7.0	213.00	1,491.00
Williams, John H	0.3	213.00	63.90
<b>Total</b>	<b>15,811.8</b>		<b>\$ 3,367,915.53</b>

(1) Individuals may be listed more than once in the above schedule due to promotions during the time period encompassed by this case.

**Delta Air Lines, Inc., et al.**  
**Chapter 11 Case 05-17923 (ash)**  
**Deloitte and Touche LLP**  
**Fifth Interim Fee Application**  
**(02/01/07 - 04/30/07)**  
**Exhibit B1 - Summary By Professional**

<b>Names Of Professionals/ Paraprofessionals</b>	<b>Hours</b>	<b>Rates</b>	<b>Fees</b>
<b><u>Partner/Principal/Director</u></b>			
Black, John H	28.1	213.00	\$ 5,985.30
Howell, Dennis J	1.5	213.00	319.50
Lockwood, Raymond R	6.0	213.00	1,278.00
Volk, Jill K	3.5	213.00	745.50
<b><u>Senior Manager</u></b>			
Bowling, Karen M	4.0	213.00	852.00
Zhang, Yi	6.0	213.00	1,278.00
<b><u>Manager</u></b>			
Diehl, William C	26.7	213.00	5,687.10
Hays, Richard	8.5	213.00	1,810.50
Peterson, John D G	14.5	213.00	3,088.50
<b><u>Senior Associate</u></b>			
Ragan, Patrick D	70.7	213.00	15,059.10
<b><u>Associate/Intern</u></b>			
Ireland, Henry Hudson	0.4	213.00	85.20
<b>Total</b>	<b>169.9</b>		<b>\$ 36,188.70</b>



**Delta Air Lines, Inc., et al.**  
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**Final Fee Application**  
**(9/14/05 - 04/30/07)**  
**Exhibit C - Professional Services Narratives**

This narrative describes the major areas addressed by Deloitte & Touche LLP (“D&T”) during the period of this application on behalf of the Debtors during these Chapter 11 proceedings.

### **3<sup>RD</sup> QUARTER REVIEW**

D&T performed various procedures related to the review of the Company’s results as of September 30, 2005 and for the three and nine month periods then ended in accordance with the standards of the Public Company Accounting Oversight Board. These procedures included obtaining and reviewing reconciliations, obtaining independent analyses, examining supporting documentation, and inquiries with Company management.

### **ACCOUNTS PAYABLE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company’s Accounts Payable Workstream.

### **AERO ASSURANCE**

D&T performed procedures related to the audit of the financial statements of Aero Assurance. Our audit was performed in accordance with auditing standards generally accepted in the United States of America. As required by those standards, we planned and performed the audit to obtain reasonable assurance about whether the financial statements were free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management. We also evaluated the overall financial statement presentation.

### **AIF REPORTING**

D&T performed various procedures related to the auditing and reporting on the schedules of airport improvement fees remitted to various Canadian airports for the year ended December 31, 2005

### **AIR LOGISTICS**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company’s Air Logistics Workstream.

### **AIRPORT CUSTOMER SERVICE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company’s Airport Customer Service Workstream.

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**ASA/SKYWEST RELATED WORK**

D&T performed procedures related to the Company's sale of its Atlantic Southeast Airlines, Inc. ("ASA") subsidiary to SkyWest, Inc. ("SkyWest"). In accordance with the terms of the sales agreement between the Company and SkyWest, these procedures included the review of interim financial statements; the issuance of an audit opinion related to the financial statements of ASA as of December 31, 2004 and 2003 and for the three-year period ended December 31, 2004; the review of the Company's and SkyWest's filings on Form 8-K disclosing the sale and purchase, respectively, of ASA; and providing access to D&T workpapers to Ernst & Young, SkyWest's auditors.

**ASSET ACCOUNTING**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Asset Accounting Workstream.

**ASSETS**

D&T performed various procedures for the substantive testing of amounts recorded as assets on the Company's balance sheet. This included audit procedures for the testing of Cash, Restricted Cash, Accounts Receivable, Inventory, Prepaid Assets & Other, Flight & Ground Equipment, Goodwill & Intangibles, Restricted Investments and Other Assets. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Company personnel among other procedures.

**BANKRUPTCY ACCOUNTING ISSUES**

D&T performed procedures related to accounting and reporting for the impacts of the Company's filing for protection under the U.S. Bankruptcy Code. These procedures included researching and discussing with client and engagement personnel the application of accounting literature such as the AICPA's Statement of Position 90-7, *Financial Reporting by Entities in Reorganization Under the Bankruptcy Code* and performing procedures related to specific actions undertaken by the Company as a part of their Bankruptcy procedures.

**CASH FLOW STATEMENT**

D&T performed procedures for the substantive testing of the statement of cash flows included in the Debtor's financial statements. This included auditing procedures related to the classification of the cash flows of various items, the agreement of the reporting in the cash flow statement of various items to their presentation elsewhere in the financial statements, and researching and evaluating the application and impact of accounting principles and industry developments on the Debtor's statement of cash flows.

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**COMAIR SAVINGS AND INVESTMENT PLAN**

D&T performed procedures related to the audit of the financial statements of the Comair Savings and Investment Plan. Our audit was performed in accordance with the standards of the Public Company Accounting Oversight Board (United States). The Plan is not required to have, nor was D&T engaged to perform, an audit of the Plan's internal control over financial reporting. As required by those standards, we planned and performed the audit to obtain reasonable assurance about whether the financial statements were free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management. We also evaluated the overall financial statement presentation.

**COMAIR**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to controls at the Company's Comair subsidiary.

**CORPORATE GOVERNANCE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Entity Level Controls.

**CORPORATE REAL ESTATE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Corporate Real Estate Workstream.

**DAL GLOBAL SERVICES LLC 401(K) SAVINGS PLAN**

D&T performed procedures related to the audit of the financial statements of the DAL Global Services LLC 401(K) Savings Plan. Our audit was performed in accordance with auditing standards generally accepted in the United States of America. As required by those standards, we planned and performed the audit to obtain reasonable assurance about whether the financial statements were free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management. We also evaluated the overall financial statement presentation.

**DEBT COMPLIANCE LETTERS**

D&T performed various procedures related to completing debt compliance letters as required by certain Company debt agreements for the year ended December 31, 2005.

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**DELTA CONNECTION INC.**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to controls at the Company's Delta Connection Inc. subsidiary.

**DELTA GLOBAL SERVICES**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to controls at the Company's Delta Global Services subsidiary.

**DELTA TECHNOLOGY FINANCE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Delta Technology Finance Workstream.

**DIVISIONAL FINANCIAL STATEMENT WORK**

(Also known as Technical Operations Accounting Issues)

D&T performed procedures related to the review and/or audit of financial statements of divisions of the Company as requested by management.

**EQUITY**

D&T performed various procedures for the substantive testing of amounts recorded as Preferred Stock, Common Stock, Additional Paid-in Capital, Accumulated Deficit, Accumulated Other Comprehensive Loss, and Treasury Stock on the Company's balance sheet and the related activity reported on the Company's statement of shareholders' equity. These procedures included obtaining and testing reconciliations and roll forward schedules, confirming balances, obtaining independent analyses, examining supporting documentation, and inquiries with Company management.

**EXPENSES**

D&T performed various procedures for the substantive testing of amounts recorded as various Operating Expenses on the Company's statement of operations. These procedures included obtaining detail expense reports, selecting expense transactions, obtaining and examining supporting documents, obtaining independent analyses and making inquiries with Company management.

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**FAS 123R**

D&T performed procedures related to the Company's upcoming adoption of Financial Accounting Standard Board's Statement No. 123 R, *Share Based Payment*, including researching issues related to the application of the new accounting standard and reviewing example disclosures related to the impacts of the new accounting standard.

**FINANCIAL PLANNING AND ANALYSIS**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Financial Planning and Analysis Workstream.

**FINANCIAL REPORTING**

D&T performed various procedures related to Financial Reporting, including obtaining and importing trial balances, creating leadsheets, testing of the consolidation, reviewing financial statements, reviewing filings with the bankruptcy court to determine financial reporting implications, auditing supporting information for footnote disclosures, reporting on the results of D&T's audit procedures, testing journal entries, and evaluating application and impact of accounting principles and industry developments on the Company's financial statements. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, researching accounting principles and industry developments, and inquiries with Company management.

**FIRM RETENTION**

D&T drafted court required retention documents and supporting disclosures.

**FLIGHT OPERATIONS**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Flight Operations Workstream.

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**FUEL ACCOUNTING**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Fuel Accounting Workstream.

**HUMAN RESOURCES – FINANCE/ADMINISTRATION**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Human Resources – Finance/Administration Workstream.

**IN-FLIGHT SERVICES**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's In-Flight Services Workstream.

**INS LETTERS**

D&T performed various agreed-upon procedures related to the Company's reporting to the Immigration and Naturalization Service for the year ended December 31, 2005.

**INSURANCE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Insurance Workstream.

**IT COMPUTER - COMAIR**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Information Technology at its Comair, Inc. subsidiary.

**IT CONTROLS - CONSOLIDATED**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Information Technology.

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**JOB ADMINISTRATION**

D&T performed various procedures related to budgeting and scheduling for the engagement; engagement planning, including updating our understanding of the Company, completing risk assessments and review of the engagement audit plan; monitoring pre-approval of fees; and coordination of various services to the Company.

**LIABILITIES**

D&T performed various procedures for the substantive testing of amounts recorded as liabilities on the Company's balance sheet. This included auditing procedures for the testing of Accounts Payable, Accrued Expenses, Air Traffic Liability, Postretirement & Pension Benefits, Long-Term Debt, Deferred Credits, Liabilities Subject to Compromise, and Other Liabilities. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, and inquiries with Company management.

**LONG TERM DISABILITY PLAN FOR DELTA EMPLOYEES**

D&T performed procedures related to the audit of the financial statements of the Long Term Disability Plan for Delta Employees.

**MARKETING AND INTERNATIONAL**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Marketing and International Workstream.

**OTHER P&L ITEMS**

D&T performed various procedures for the substantive testing of amounts recorded as interest expense, interest income, various gains and losses, and miscellaneous income on the Company's statement of operations. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, and inquiries with Company management.

**PAYROLL**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Payroll Workstream.

**PFC REPORTING**

D&T performed various procedures related to the auditing and reporting on the schedules of passenger facility fees remitted to various U.S. airports for the year ended December 31, 2005.

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**PREPARATION OF FEE AND EXPENSE APPLICATIONS**

D&T prepared monthly fee statements and related interims for the period from September 2005 through February 2007, in accordance with the requirements mandated by the court.

**PUERTO RICO AUDIT**

(Also known as Puerto Rico)

D&T performed procedures related to the audit of the financial statements of the Puerto Rico Branch of Delta Air Lines, Inc. Our audit was performed in accordance with auditing standards generally accepted in the United States of America. As required by those standards, we planned and performed the audit to obtain reasonable assurance about whether the financial statements were free of material misstatement. We examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management. We also evaluated the overall financial statement presentation.

**RECEIVABLES**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Receivables Workstream.

**REPORTING – INTERNAL/EXTERNAL**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Internal and External Financial Reporting Process.

**REVENUE ACCOUNTING**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Revenue Accounting Workstream.

**REVENUES**

D&T performed various procedures for the substantive testing of amounts recorded as Passenger Revenue, Cargo Revenue and Other, net Revenue on the Company's statement of operations. These procedures included obtaining detail revenue reports, selecting revenue transactions, obtaining and examining supporting documents, and making inquiries with Company management.



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**REVIEW, SUPERVISION, AND PLANNING**

D&T performed various procedures related to review, supervision, and planning of the engagement, including discussion with and review of work performed by engagement personnel, coordination of scheduling of engagement personnel, monitoring of engagement status, discussions of audit and accounting issues with engagement personnel and client personnel, preparing for and attending audit committee meetings, and coordinating audit procedures with client personnel including Corporate Audit.

**SEC COMMENT LETTER**

D&T performed procedures related to the review of the Company's responses to a comment letter received from the Securities and Exchange Commission related to the Company's Form 10-K for the year ended December 31, 2004. These procedures included the review of the Company's responses to the comments, researching accounting and disclosures issues, and discussing the Company's responses with various members of the engagement team.

**TAX – FEDERAL & NON-INCOME**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Tax related Workstreams.

**TAXES**

D&T performed various procedures for the substantive testing of amounts recorded (1) as assets and liabilities on the Company's balance sheet as deferred taxes and (2) as tax benefits and provisions recorded on the Company's statement of operations. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, and inquiries with Company management.

**TECHNICAL OPERATIONS CENTER**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Technical Operations Center Workstream.

**TREASURY – CASH/FINANCE**

D&T performed various procedures for the evaluation of the design of and for the testing of the operational effectiveness of internal controls over financial reporting related to the requirements of section 404 of Sarbanes-Oxley related to the Company's Treasury Workstream.

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**Exhibit C1 - Professional Services Narratives**

This narrative describes the major areas addressed by Deloitte & Touche LLP (“D&T”) during the period of this application on behalf of the Debtors during these Chapter 11 proceedings.

**FINANCIAL REPORTING**

D&T performed various procedures related to Financial Reporting, including obtaining and importing trial balances, creating leadsheets, testing of the consolidation, reviewing financial statements, reviewing filings with the bankruptcy court to determine financial reporting implications, auditing supporting information for footnote disclosures, reporting on the results of D&T’s audit procedures, testing journal entries, and evaluating application and impact of accounting principles and industry developments on the Company’s financial statements. These procedures included obtaining and testing reconciliations, confirming balances, obtaining independent analyses, examining supporting documentation, researching accounting principles and industry developments, and inquiries with Company management.

**JOB ADMINISTRATION**

D&T performed various procedures related to budgeting and scheduling for the engagement; engagement planning, including updating our understanding of the Company, completing risk assessments and review of the engagement audit plan; monitoring pre-approval of fees; and coordination of various services to the Company.

**PREPARATION OF FEE AND EXPENSE APPLICATIONS**

D&T prepared monthly fee statements and related interim filings for the period from December 2006 through February 2007, in accordance with the requirements mandated by the court.

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**Exhibit D - Time Detail By Category**

<b>Category</b>	<b>Hours</b>	<b>Fees</b>
3rd Quarter Review	1,019.9	217,238.70
Accounts Payable	162.3	34,569.90
Aero Assurance	256.1	54,549.30
AIF Reporting	119.4	25,432.20
Air Logistics	103.5	22,045.50
Airport Customer Service	14.0	2,982.00
ASA/Skywest Related Work	159.2	33,909.60
Asset Accounting	152.5	32,482.50
Assets	942.1	200,656.65
Bankruptcy Accounting Issues	92.9	19,787.70
Cash Flow Statement	78.6	16,741.80
Comair	265.8	56,604.75
Comair Savings & Investment Plan	215.6	45,912.15
Corporate Governance	77.3	16,464.90
Corporate Real Estate	80.2	17,082.60
DAL Global Services LLC 401(k) Savings Plan	85.4	18,190.20
Debt Compliance Letters	23.7	5,048.10
Delta Connection Inc.	44.7	9,521.10
Delta Global Services	57.7	12,290.10
Delta Technology Finance	61.1	13,014.30
Divisional Financial Statement Work	918.4	195,619.20
Equity	54.0	11,491.35
Expenses	512.8	109,226.40
FAS 123R	11.4	2,428.20
Financial Planning and Analysis	33.8	7,199.40
Financial Reporting	1,819.0	387,438.48
Firm Retention	150.0	31,950.00
Flight Operations	27.6	5,878.80
Fuel Accounting	63.7	13,568.10
Human Resources - Finance/Administration	296.0	63,048.00
In-Flight Services	25.2	5,367.60
INS Letters	44.7	9,521.10
Insurance	47.2	10,053.60
IT Computer - Comair	176.7	37,626.45
IT Controls - Consolidated	789.4	168,142.20
Job Administration	227.2	48,382.95
Liabilities	1,391.8	296,459.79
Long Term Disability Plan for Delta Employees	18.9	4,025.70
Marketing and International	203.8	43,409.40
Other P&L Items	108.1	23,025.30
Payroll	152.5	32,482.50
PFC Reporting	119.6	25,474.80

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<b>Category</b>	<b>Hours</b>	<b>Fees</b>
Preparation of Fee and Expense Applications	637.4	135,766.20
Puerto Rico Audit	209.1	44,538.30
Receivables	87.2	18,573.60
Reporting - Internal/External	314.1	66,903.30
Revenue Accounting	291.3	62,036.25
Revenues	202.5	43,136.76
Review, Supervision, and Planning	1,711.3	364,517.55
SEC Comment Letter	49.1	10,458.30
Tax - Federal & Non-Income	255.4	54,400.20
Taxes	457.3	97,404.90
Technical Operations Center	171.0	36,423.00
Treasury - Cash/Finance	222.6	47,413.80
<b>Grand Total</b>	<b>15,811.8</b>	<b>\$ 3,367,915.53</b>

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**Exhibit D1 - Time Detail By Category**

<b>Category</b>	<b>Hours</b>	<b>Fees</b>
Financial Reporting	151.9	32,354.70
Job Administration	3.0	639.00
Preparation of Fee and Expense Applications	15.0	3,195.00
<b>Grand Total</b>	<b>169.9</b>	<b>\$ 36,188.70</b>

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**Exhibit E - Summary of Expenses**

<b><u>Category</u></b>	<b><u>Amount</u></b>
Accomodations	977.90
Airfare	2,317.40
Copy and Reproduction Services	488.99
Meals	4,600.23
Mileage	14,476.01
Parking	247.74
Postage, Express Mail, Courier	498.24
Taxi & Public Transit	24.00
Telephone, Conference Calls, and Wireless Communication	170.57
<b>Total</b>	<b><u><u>\$ 23,801.08</u></u></b>

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<u>Category</u>	<u>Amount</u>
Mileage	12.13
Postage, Express Mail, Courier	34.43
Telephone, Conference Calls, and Wireless Communication	1.94
<b>Total</b>	<b><u><u>\$ 48.50</u></u></b>