

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

In re:)	
)	Chapter 11
)	Case No. 05-17923 (ASH)
)	
DELTA AIR LINES, INC., ET AL.,)	
)	(Jointly Administered)
Debtors.)	
)	
)	
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)	

**FINAL FEE AND EXPENSE APPLICATION COVER SHEET OF
ERNST & YOUNG LLP, AS INDEPENDENT AUDITORS,
ACCOUNTANTS AND TAX SERVICES PROVIDER FOR THE DEBTORS**

Applicant:	Ernst & Young LLP
Role in Case:	Independent Auditors, Accountants and Tax Services Providers
Date of Retention:	June 29, 2006 <i>nunc pro tunc</i> to May 1, 2006
Period Covered:	May 1, 2006 through and including March 31, 2007
<u>Current Application</u>	
Fees Requested:	\$4,545,201
Expenses Requested:	\$99,903
Total Fees and Expenses Requested:	\$4,645,104
This is a(n):	<input type="checkbox"/> interim <input checked="" type="checkbox"/> final application.

SECTION 1: FEE SUMMARY

Fee Application Filing Date	Total Fees & Expenses Requested	Amount of Fees & Expenses Paid	Amount of Fees & Expenses Unpaid
June 22, 2007	\$4,645,104	\$4,454,195	\$190,909

SECTION II: PROFESSIONAL SUMMARY

<u>Professional</u>	<u>Position</u>	<u>Hours</u>
Abele, Kenneth G.	Partner	118.7
Becker, Michael B.	Partner	36.4
Blank, Jacob M	Partner	24.0
Bradley, Beau B.	Partner	1,080.1
Carver Jr, Charles D	Partner	1.0
Davis, Betty F	Partner	2.0
Dickson, David W.	Partner	6.0
Donovan, John C	Partner	4.6
Dubroff, Andrew J.	Partner	1.5
Garrett, Lawrence W	Partner	2.5
Golightly, Kim O	Partner	1.0
Hanus, Richard A	Partner	1.0
Hoffman, David P	Partner	2.0
Huesken, Richard J.	Partner	1.0
Jacob Jr, Robert E.	Partner	1.0
Jerding, Marcia G	Partner	18.2
Jones, Richard	Partner	0.5
Marceron, Kenneth T	Partner	1.0
McElroy, Ellen	Partner	55.0
Pudlowski, Edward	Partner	3.0
Rayner, Barbara L	Partner	13.0
Royall II, Robert L	Partner	2.5
Sangha, Balvinder S.	Partner	3.5
Schuetz, Stephen D.	Partner	53.5
Sever, Mark A	Partner	1.5
Tucker, Howard J	Partner	100.8
White IV, James Jefferson	Partner	21.5
Wilson Jr, James L	Partner	18.0
Wilson, Gerald B	Partner	483.0
Wimer, Ruth	Partner	1.0
Wise, John R	Partner	40.0
Day, Stacey Ann	Principal	9.0
Hendy, James W.	Principal	9.0
Mandel, Andrew D	Principal	2.0
Owens, Kevin M	Principal	1.0
Ward, Richard D	Principal	53.3
Klein, Kyle H.	Executive Director	1.5
Mesler, Mark S.	Executive Director	14.0
Ward, Richard D	Executive Director	274.2
Corwin, Mary A	Director	6.8
Andress, Scott V	Sr. Manager	151.1

(continued)

SECTION II: PROFESSIONAL SUMMARY (CONTINUED)

Professional	Position	Hours
Barath,Heidi W	Sr. Manager	7.0
Barrett, Raymond T.	Sr. Manager	942.4
Bradley, Beau B.	Sr. Manager	171.0
Ciardello,Gary Thomas	Sr. Manager	6.5
Flagg,Nancy A	Sr. Manager	36.8
Fuqua,James K	Sr. Manager	1.5
Garcia,Alan N.	Sr. Manager	2.0
Mobley,Kimberley K	Sr. Manager	19.0
O'Connor,Colleen M	Sr. Manager	7.0
Rawls,Derek	Sr. Manager	31.7
Schmidt, Mark A.	Sr. Manager	562.1
Skelton,Thomas Alan	Sr. Manager	1.2
Strehlow,P. Val	Sr. Manager	36.5
Tinsley,Kristy L	Sr. Manager	100.9
Williams,Dwight W.	Sr. Manager	8.0
Yuen,Benny Shing-Shun	Sr. Manager	9.5
Bahl,Sara C	Manager	90.0
Callender, Joseph	Manager	5.0
Ericson,Mary C.	Manager	161.6
Jeram,Michael E.	Manager	11.5
Laplant,Steven J.	Manager	4.5
Larsh, Kevin D.	Manager	459.2
Sherstad,Brandon D.	Manager	27.6
Spencer,Angela K	Manager	0.5
Steel, Wade J.	Manager	1,326.6
Wright, Kristi S.	Manager	627.1
Bahl,Sara C	Senior	119.9
Boucher,Bradley Joseph	Senior	455.5
Charles,Natasha Catrice	Senior	78.0
Cunningham,Abithia	Senior	3.5
Dranove,Matthew B	Senior	58.7
Ericson,Mary C.	Senior	40.5
Forster,Lauren Stuart	Senior	228.0
Hart,Kevin M	Senior	189.9
Mann,Robin N.	Senior	689.5
McCully,Becky M	Senior	28.6
McLamb.Michael Bradley	Senior	1,678.7
Richard,Katherina Ariza	Senior	37.0
Shier,Robert P.	Senior	7.5

(continued)

SECTION II: PROFESSIONAL SUMMARY (CONTINUED)

Professional	Position	Hours
Stuart,Lauren Corinne	Senior	24.4
Wright, Kristi S.	Senior	190.0
Hart,Kevin M	Senior	284.0
Mann,Robin N.	Senior	633.4
Adams,Edith Marie	Staff	93.8
Alexander, William K.	Staff	442.3
Alexander,Katherina Ariza	Staff	72.8
Chun,Daniel	Staff	144.6
Ciuryla,Katherine Elizabeth	Staff	64.3
Coia,Nicholas Edward	Staff	31.5
Crabtree,David Howard	Staff	22.6
Daube,Ellen Kathleen	Staff	21.6
Davenport,Dixon Lanier	Staff	47.8
Deahl,Eric Thomas	Staff	0.5
DeJong,David F	Staff	377.3
DeWitt,Catherine Elise	Staff	52.0
Frye,Kathryn Louise	Staff	191.2
George,Joseph	Staff	7.0
Hare,Elizabeth Lovelace	Staff	43.5
Hollis,Ashley Dionna	Staff	8.0
Holtzinger,Christopher	Staff	19.3
King,Andrew S	Staff	9.5
Knight,Cheryl Garnett	Staff	201.0
Knoepke,Sarah Ann	Staff	4.0
Lewis,William Stanford	Staff	152.6
Liou,.Maggie	Staff	1,367.1
Mamalakis,Megan A	Staff	85.8
Massey,Kara E	Staff	38.5
Mayer,Jonathan Andrew	Staff	10.6
McIntyre,Patrick R	Staff	5.0
Mountz,Joshua E	Staff	247.3
Newman,Melissa A	Staff	64.2
Ochotnicki,Kerri L.B.	Staff	1.0
Ooi,Eugenie	Staff	5.0
Palm,Yvonne Naa Korkor	Staff	45.0
Parker,Diana R	Staff	19.0
Patel,Preya N	Staff	87.0
Pearson,Edwin B.	Staff	941.1
Preston,Kelli L	Staff	200.7

(continued)

SECTION II: PROFESSIONAL SUMMARY (CONTINUED)

Professional	Position	Hours
Rice, Jody S	Staff	27.2
Richardson, Lindsay C	Staff	17.3
Robinson, Nathan Larry	Staff	110.6
Selounski, Elena	Staff	130.0
Siebenaler, Scott F	Staff	22.9
Slay, Jonathan C.	Staff	46.6
Stewart, Dale Stephen	Staff	17.5
Stuart, Lauren Corinne	Staff	174.6
Tisdell, Matthew A	Staff	10.2
Tourin, Chad Michael	Staff	2.3
Turner, Eric M	Staff	147.4
Wade, Elizabeth M	Staff	46.8
Wilson, Chad W	Staff	41.0
Tourin, Chad Michael	Staff	42.0
Ochotnicky, Kerri L.B.	Intern	4.5
Sammons, John David	Intern	66.3
		18,056.2

Blended hourly rate: \$252

ERNST & YOUNG LLP
Auditors & Accountants for Delta Air Lines, Inc.
Debtor and Debtor-in-Possession
55 Ivan Allen Jr. Boulevard
Suite 1000
Atlanta, GA 30308
Telephone: (404) 874-8300

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

In re:)	
)	Chapter 11
)	Case No. 05-17923 (ASH)
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DELTA AIR LINES, INC., ET AL.,)	
)	(Jointly Administered)
Debtors.)	
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**FINAL FEE APPLICATION OF
ERNST & YOUNG LLP FOR ALLOWANCE OF COMPENSATION
AND FOR REIMBURSEMENT OF EXPENSES AS INDEPENDENT AUDITORS
AND ACCOUNTANTS AND TAX ADVISORY SERVICES PROVIDER**

Pursuant to Sections 105(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code"), and pursuant to this Court's Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members (the "Administrative Order"), the professional services firm of Ernst & Young LLP ("E&Y" or "Applicant") hereby applies to this Court for the final allowance of compensation and reimbursement of expenses in connection with professional services rendered as independent auditors, accountants and tax advisory services providers to Delta Air Lines, Inc. and its

debtor affiliates in the above-captioned chapter 11 cases (the "Debtors"), in the aggregate amount of \$4,645,104 for the period commencing May 1, 2006 through and including March 31, 2007 (the "Final Application Period"). In support of this application (the "Application"), E&Y respectfully represents as follows.

BACKGROUND

1. On September 14, 2005, each of the Debtors commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1008 of the Bankruptcy Code. The Court has entered an order providing for joint administration of these chapter 11 cases.

2. On June 14, 2006, the Debtors filed an Application for Entry of an Order Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedures 2014a) for Authority to Employ and Retain Ernst & Young LLP as Independent Auditors and Accountants and Tax Advisory Services Provider for the Debtors Nunc Pro Tunc to May 1, 2006 [Docket No. 2703] (the "Initial Retention Application"), seeking to retain E&Y as independent auditor and tax advisory services provider for the Debtors.

3. On June 29, 2006, this Court entered a final Order approving the Initial Retention Application [Docket No. 2785] (the "Initial Retention Order").

4. On April 5, 2007, the Debtors filed an Application for Entry of an Order Authorizing the Debtors to Continue the Authorized Retention of Ernst & Young LLP as Independent Auditors and Accountants for Fiscal Year 2007 Nunc Pro Tunc to February 21, 2007 and as Tax Advisory Services Provider Nunc Pro Tunc to March 1, 2007 [Docket No. 5568] (the "Continued Retention Application"), seeking to continue the retention of E&Y as independent auditor and tax advisory services provider for the Debtors.

5. On April 17, 2007, this Court entered a final Order approving the Continued Retention Application [Docket No. 5763] (the “Continued Retention Order”).

6. On April 25, 2007, this Court entered an Order confirming the Debtors’ Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code [Docket No. 5998] (the “Confirmation Order”).

COMPENSATION PAID AND ITS SOURCE

7. Through the Initial Retention Order and the Continued Retention Order (collectively, “Retention Orders”), this Court approved periodic fixed audit fees and reimbursement of actual expenses to E&Y for the rendering of audit services to the Debtors (i) pertaining to the Debtors’ fiscal year ended December 31, 2006, in accordance with the terms of that certain engagement letter entered into between Delta and E&Y dated May 8, 2006 (the “2006 Audit Engagement Letter”), and (ii) pertaining to the Debtors’ fiscal year ending December 31, 2007, in accordance with the terms of that certain engagement letter entered into between Delta and E&Y dated March 6, 2007 (the “2007 Audit Engagement Letter,” and together with the 2006 Audit Engagement Letter, the “Audit Engagement Letters”). The 2006 Audit Engagement Letter and the 2007 Audit Engagement Letter provided for (among other things) fees based upon E&Y’s hourly rates and reimbursement of actual expenses to E&Y, in accordance with the terms of the Audit Engagement Letters, for the rendering of Additional Accounting Advisory Services and Bankruptcy-Related Accounting Advisory Services.

8. In addition, pursuant to the Retention Orders, this Court approved fees based upon E&Y’s hourly rates and reimbursement of actual expenses to E&Y, in accordance with the terms of that certain engagement letter entered into between Delta and E&Y dated April 11, 2006 (the “Tax Engagement Letter”) and that certain statement of work entered into between Delta and E&Y dated March 21, 2007 (the “2007 Tax SOW”), for the rendering of tax services to the Debtors.

9. This is E&Y's final fee application in this case. E&Y hereby seeks approval of the \$4,645,104 of fees and expenses incurred during the Final Application Period, and seeks payment of the portion thereof that remains unpaid.

10. There is no agreement or understanding between E&Y and any other person (other than the partners of E&Y) for the sharing of compensation to be received for services rendered in these cases. All services for which compensation is requested by E&Y were performed for or on behalf of the Debtors.

**GENERAL SUMMARY OF SERVICES RENDERED
DURING THE PENDENCY OF THE CHAPTER 11 CASE**

11. Attached hereto as Exhibits A through J is the daily time detail for the E&Y professionals who provided services to the Debtors during the Final Application Period, sorted by category of service, and arranged chronologically within each category of service.¹ A summary description of the principal services provided by the Applicant, which were provided at the request of the Debtors during this Final Application Period is set forth below. E&Y believes the compensation sought herein is comparable to the customary compensation charged by comparably skilled practitioners in comparable retentions both inside and outside of bankruptcy.

**AUDIT OF FINANCIAL STATEMENTS AND INTERNAL CONTROL OVER
FINANCIAL REPORTING OF DELTA AIR LINES, INC.**

12. The Applicant was engaged by the Debtors to audit and report on the financial statements and internal control over financial reporting of Delta Air Lines, Inc. for the year ended December 31, 2006 and for the year ending December 31, 2007. In addition, the Applicant was engaged by the Debtors to provide Additional Accounting Advisory Services and Bankruptcy-

¹ Detailed time and expense records are not being filed with this Application. Nevertheless, such information is being provided to the Debtors, the Office of the United States Trustee and the Official Committee of Unsecured Creditors (the "UCC"). 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 written request. E&Y understands that the Office of the United States Trustee concurred with the Debtors regarding this procedure.

Related Accounting Advisory Services as described in the Initial Retention Application and in the Continued Retention Application.

13. With respect solely to auditing and accounting advisory services (excluding tax advisory services), E&Y spent 14,802.7 hours during the Final Application Period on these audit and accounting related matters and billed the Debtors \$3,495,576 of fees (for a blended hourly rate of \$236), and \$86,534 of expenses for such services. As described in the attached monthly fee statements (Exhibits A through J), E&Y professionals billed their time to ten (10) distinct subject matter categories. Below is a summary of the activities performed by E&Y professionals during the Final Application Period, and the hours spent by E&Y professionals on those matters, organized by project code description (“PCD”).

PCD 01A – Audit of Financial Statement Accounts and Related Matters - Audit of Accounts:

(Total Hours: 4,173.7)

Ernst & Young LLP performed services with respect to completing those audit procedures developed and determined during our planning and assessment of risk and internal controls and incurred time related to the review of the annual consolidated and consolidating financial statements.

PCD 01B – Audit of Financial Statement Accounts and Related Matters - Audit of Internal Control:

(Total Hours: 3,678.2)

Ernst & Young LLP performed services with respect to completing those audit procedures for the evaluation of the design of internal control over financial reporting and for the testing of the operational effectiveness of internal control over financial reporting, including the evaluation of the Debtors' management's assertion of its internal control over financial reporting, as required by the United States Sarbanes-Oxley Act of 2002.

PCD 01C – Audit of Financial Statement Accounts and Related Matters - Quarterly Reviews:

(Total Hours: 2,517.3)

Ernst & Young LLP performed services with respect to completing procedures related to the review of unaudited financial information filed on the Company's Form 10-Q.

PCD 01D – Audit of Financial Statement Accounts and Related Matters - Engagement Administration:

(Total Hours: 2,118.8)

Ernst & Young LLP devoted time to the administration and coordination of its performance of the required audit, including the scheduling, review and oversight of professionals performing audit procedures, and preparing for and attending meetings with the Audit Committee of the

Board of Directors and other senior members of the Debtors' management.

PCD 01E – Audit of Financial Statement Accounts and Related Matters – Statutory Audits and Special Reports:

(Total Hours: 1,397.4)

Ernst & Young LLP performed services with respect to completing those audit procedures required of the Debtors for statutory purposes, and fees for such services are included in the fixed fee portion of the engagement. These include the audits of the financial statements of Comair, Inc. (Debtor and wholly owned subsidiary of Delta Air Lines, Inc.), Aero Assurance Ltd., New Sky Ltd., Delta Air Lines, Inc. Puerto Rico Branch; audit of the Schedules of Passenger Facility Charges Collected, Withheld, Refunded/Exchanged, and Remitted in compliance with the United States Federal Aviation Authority; audit of the Schedules of Passenger Facility Charges Collected, Withheld, Refunded/Exchanged, and Remitted to the Canadian Fredericton Airport Authority; and audits of the Schedules of Airport Improvement Fees Remitted to the Ottawa, Montreal, Halifax and Vancouver Airport Authorities. Ernst & Young LLP performed services with respect to issuing Special Reports pertaining to the results of agreed-upon procedures between the Debtors and the United States Immigration and Naturalization Service with respect to the Statement of INS Immigration User Fees Collected and Remitted.

PCD 02A – Additional Audit Services - Bankruptcy Compliance:

(Total Hours: 173.8)

In connection with the retention of Ernst & Young LLP by the Debtors, Ernst & Young LLP has been required to devote time to preparing appropriate documents for its retention as independent auditors and accountants and tax advisory services provider for the Debtors, preparing and submitting Monthly Statements, as well as in the preparation of fee applications and attendance at applicable hearings, all in accordance with the Bankruptcy Code.

PCD 02B – Additional Audit Services - Additional Accounting Advisory:

(Total Hours: 177.3)

Ernst & Young LLP assisted the Debtors with applicable accounting requirements resulting from: the restructuring, termination and/or settlement of pension and other employee benefits, including postretirement benefits; the restructuring, termination and/or settlement of stock ownership plans; the recording of employee related restructuring charges; the restructuring of municipal bond obligations; the debtors' analysis and interpretation of newly issued accounting standards and application of previously issued standards concerning income taxes, fuel hedges, multiple-elements in revenue transactions and fair value measurements in financial statements; and performed procedures related to registration statements filed with the U.S. Securities and Exchange Commission.

PCD 02C – Additional Audit Services - Bankruptcy-Related Accounting Advisory:

(Total Hours: 127.4)

Ernst & Young LLP assisted the Debtors with their analysis and interpretation of guidance from generally accepted accounting principles related to SOP 90-7.

PCD 02D – Additional Audit Services - Fresh-Start Accounting Advisory:

(Total Hours: 380.1)

Ernst & Young LLP assisted the Debtors with their analysis and interpretation of guidance from generally accepted accounting principles related to SOP 90-7 as it pertains to accounting by debtors emerging from bankruptcy (“Fresh-Start” accounting).

PCD 02E – Audit of Financial Statement Accounts and Related Matters – Statutory Audits and Special Reports:

(Total Hours: 58.7)

Ernst & Young LLP performed services with respect to completing those audit procedures required of the Debtors for statutory purposes, and fees for such services are billed at applicable hourly rates. These include audits required by the Debtors’ lease agreements at the Miami and Fort Lauderdale, Florida airports.

TAX ADVISORY SERVICES

14. With respect solely to tax advisory services (excluding auditing and accounting advisory services), E&Y spent 3,253.5 hours during the Final Application Period on these tax related matters and billed the Debtors \$1,049,625 of fees (for a blended hourly rate of \$323) and \$13,369 of expenses for such services. As described in the attached monthly fee statements (Exhibits A through J), E&Y professionals billed their time to three (3) distinct subject matter categories. Below is a summary of the activities performed by E&Y professionals during the Final Application Period, and the hours spent by E&Y professionals on those matters, organized by PCD.

PCD 05A – Tax Services - Tax Advisory Services:

(Total Hours: 1,528.2)

Ernst & Young LLP assisted the Debtors with applicable taxation matters associated with the reorganization of the Debtors in bankruptcy, including assisting and advising the Debtors in developing an understanding of the tax implications of their restructuring and/or reorganization alternatives, evaluating the tax impacts that may result from a change in the equity, capitalization and/or ownership of the shares of Delta or its assets including, as needed, research and analysis of Internal Revenue Code sections, treasury regulations, case law and other relevant tax authority, including state and local tax law; providing tax advice regarding availability, limitations, preservation and enhancement of tax attributes, such as net operating losses and alternative minimum tax credits, Internal Revenue Code Section 382 analysis, and reduction of tax costs in connection with stock or asset sales. Ernst & Young LLP assisted the Debtors regarding property tax issues and Ohio franchise tax filing.

PCD 05B – Tax Services - Analysis of Legal & Professional Fees:

(Total Hours: 1,693.0)

Ernst & Young LLP assisted the Debtors with their analysis of legal and other professional fees incurred for purposes of determining future deductibility of such costs for purposes of U.S. federal, state and local income taxes.

PCD 05C – Tax Services – State and Local Tax Advisory Services:

(Total Hours: 32.3)

Ernst & Young LLP assisted the Debtors with applicable state income taxation matters associated with the reorganization of the Debtors in bankruptcy, including state income tax issues with respect to cancellation of indebtedness income and attribute reduction. Ernst & Young LLP assisted the Debtors regarding property tax claims and state franchise tax filings and notices.

15. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, E&Y believes that the above amounts are fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services and (e) the costs of comparable services other than in a case under this title.

REIMBURSEMENT OF EXPENSES

16. Included in Exhibits A through J is a detailed list of the expenses for which E&Y seeks reimbursement, broken out by category of service and arranged chronologically.²

CERTIFICATION AND DECLARATION

17. In accordance with the local rules of this Court and the Administrative Order of this Court, dated June 14, 2006, setting forth the procedures for payment of interim compensation and reimbursement of expenses for professionals and committee members in these bankruptcy cases, and in accordance with the United States Trustee guidelines for compensation and reimbursement of

² Detailed time and expense records are not being filed with this Application. Nevertheless, such information is being provided to the Debtors, the Office of the United States Trustee and the Official Committee of Unsecured Creditors (the "UCC"). 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 written request. E&Y understands that the Office of the United States Trustee concurred with the Debtors regarding this procedure.

expenses (collectively, the "Guidelines"), attached hereto as Exhibit K and incorporated herein by reference is E&Y's certification that E&Y has reviewed this Application, that the facts set forth in this Application are true and correct, and the Application complies with the Guidelines.

CONCLUSION

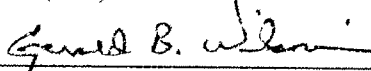
WHEREFORE, E&Y respectfully requests that this Court (a) approve on a final basis the requested \$4,545,201 in compensation and \$99,903 for reimbursement of expenses for necessary professional services rendered to the Debtors during the period from May 1, 2006 through and including March 31, 2007, (b) authorize and direct the Debtors to pay to E&Y any such fees and expenses that remain unpaid, and (c) grant such and further relief as this Court may deem just and proper.

Dated: June 22, 2007

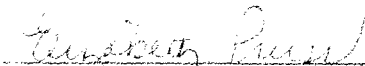
I HEREBY CERTIFY that the foregoing is true and correct.

Ernst & Young LLP
Auditors, Accountants and Tax Services Providers
for the Debtors
55 Ivan Allen Jr. Boule, Suite 1000
Atlanta, GA 30308
Telephone: (404) 874-8300

By:



Gerald B. Wilson
Partner



Elizabeth Pruss
Notary Public
Gwinnett County, Georgia
My Comm. Expires Oct. 30, 2010

SUMMARY OF EXHIBITS

- A Detailed time and expense records from the months of May, 2006 and June, 2006³
- B Detailed time and expense records from the month of July, 2006³
- C Detailed time and expense records from the month of August, 2006³
- D Detailed time and expense records from the month of September, 2006³
- E Detailed time and expense records from the month of October, 2006³
- F Detailed time and expense records from the month of November, 2006³
- G Detailed time and expense records from the month of December, 2006³
- H Detailed time and expense records from the month of January, 2007³
- I Detailed time and expense records from the month of February, 2007³
- J Detailed time and expense records from the month of March, 2007³
- K Certification of Gerald B. Wilson

³ Detailed time and expense records are not being filed with this Application. Nevertheless, such information is being provided to the Debtors, the Office of the United States Trustee and the Official Committee of Unsecured Creditors (the "UCC"). 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 written request. E&Y understands that the Office of the United States Trustee concurred with the Debtors regarding this procedure.

EXHIBITS A THROUGH J WILL BE
PROVIDED ONLY UPON REQUEST

EXHIBITS K

ERNST & YOUNG LLP
Auditors, Accountants and Tax Services Providers for the Debtors
55 Ivan Allen Jr. Boulevard
Suite 1000
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Telephone: (404) 874-8300

**THE UNITED STATES BANKRUPTCY COURT FOR
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In re:)	
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DELTA AIR LINES, INC., ET AL.,)	
)	(Jointly Administered)
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)	
)	

CERTIFICATION

In accordance with the Administrative Order of this Court, dated June 20, 1991, as amended on April 19, 1995, setting forth the guidelines for fees and disbursements for professionals in the Southern District of New York bankruptcy cases, and the United States Trustee guidelines for compensation and reimbursement of expenses (collectively, the "Guidelines"), I certify that:

1. I am a partner in the firm of Ernst & Young LLP ("Applicant" or "E&Y"), auditors, accountants and tax services providers for the above-captioned Debtors. This certification is made pursuant to the Guidelines referenced above in support of E&Y's final application (the "Application")¹ for fees and disbursements incurred during the period from May 1, 2006 through March 31, 2007.

2. I have read the Application and to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application are

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Application.

reasonable, necessary, incidental to the services performed and comply with the mandatory guidelines set forth in the Guidelines and applicable law.

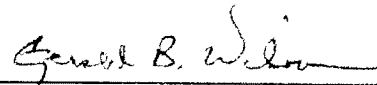
3. The fees and disbursements sought by E&Y are billed at rates and in accordance with practices customarily employed by E&Y and generally accepted by E&Y's clients.

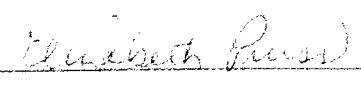
4. To the best of my knowledge, information and belief formed after reasonable inquiry, Applicant has made every effort to comply with the Guidelines as to the recording of time by Applicant's professionals and staff.

5. In connection with Applicant's request for reimbursement of out-of-pocket expenses, I certify that, to the best of my knowledge, information and belief formed after reasonable inquiry, (a) E&Y does not make a profit on those expenses for which reimbursement is sought in this Application; (b) E&Y has not included in the amounts billed for such services any amounts for amortization of the cost of any investment, equipment or capital outlay; and (c) the amounts billed for purchases or services from outside third-party vendors are billed at or less than the amount paid by Applicant to such vendors.

6. The U.S. Trustee, the Debtor and any official committees appointed in this case will be provided with a copy of the Application at least 20 days prior to the hearing on the Application.

7. At this time, Applicant certifies that the Debtor has not yet reviewed and approved the Application.

By 
Gerald B. Wilson
Partner
Ernst & Young LLP


Elizabeth Pruss
Notary Public
Gwinnett County, Georgia
My Comm. Expires Oct. 30, 2010