



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

March 4, 2011

Malcolm W. Sherman
Executive Vice President
Delta Mutual, Inc.
14362 North Frank Lloyd Wright Boulevard, Suite 1103
Scottsdale, Arizona 85260

**Re: Delta Mutual, Inc.
Item 4.01 Form 8-K
Filed February 24, 2011
File No. 0-30563**

Dear Mr. Sherman:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief