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American Stock Exchange
 86 Trinity Place
 New York, NY 10006
 T 212 306 2444
 F 212 306 5359

May 14, 2003

Mr. Brian Johnson
 Branch Chief
 Filer Support 2
 Office of Filing Information
 Securities and Exchange Commission
 Judiciary Plaza
 450 Fifth Street, NW
 Washington, D.C. 20549

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 THOMSON
 FINANCIAL

REC'D S.E.C.
 MAY 14 2003

Dear Mr. Johnson:

This is to certify that on May 14, 2003, The American Stock Exchange (the "Exchange") received from Delta Financial Corporation, (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, par value \$.01 per share

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer
 Director
 Listing Qualifications Department

cc: Herbert Scholl