



September 16, 2005

To Non-Qualified Retirement Benefit Recipient:

As you may know, on September 14, 2005, Delta took the necessary and responsible step to secure the company's future by voluntarily filing for reorganization under Chapter 11 of the U.S. Bankruptcy Code. Despite everyone's hard work and sacrifice and the significant progress we had made under our transformation plan, unless we took this step we soon would no longer have had enough cash to run our operation, pay our bills and protect our assets.

Regrettably, and as other airlines' Chapter 11 experiences have shown, restructuring will not be painless. Our financial condition has reached a point where further job reductions and changes to pay and benefits – coupled with the substantial network and operational improvements and contributions from many other Delta stakeholders – are necessary to help save our company.

Unfortunately, these changes can have an impact on you and your family. As you may know, because of our Chapter 11 filing, we are now barred by law from continuing to pay certain "pre-petition" obligations unless we are authorized to do so by the court. In our view, all or a substantial portion of non-qualified pension benefits (i.e., pension benefits that are not paid through a qualified pension plan) are pre-petition obligations which we will not be permitted to pay to eligible employees when they retire. Similarly, we believe that we are no longer permitted to pay non-qualified pension benefits to already retired pilots and executives, since we believe that all such benefits are considered to be pre-petition obligations. Therefore, we currently do not plan to make such payments from this point forward.

You will, however, be able to file a claim for these pre-petition claims at some point in the process, and you will receive information about how to do so in the near future. In the meantime, please be assured that the non-payment of non-qualified retirement benefits does not affect payment of any qualified retirement or survivor plan benefits which you may be receiving.

There is no question that there will be additional hardship before we begin to see improvement, and that is why we are determined to move forward together equitably and in the context of a comprehensive business plan that involves many other Delta stakeholders, including employees, retirees, creditors and shareholders.

If you have any questions regarding the information contained in this letter, please call 1-866-686-8699 or 1-310-838-8211.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Kight".

Robert L. Kight
Vice President
Compensation & Benefits