

**Reconciliation of GAAP Financial Measures to Non-GAAP Financial Measures
September 2006 Quarter ***

(in millions)	Three Months Ended September 30,		Nine Months Ended September 30,		One Month Ended September 30,	
	2006	2005	2006	2005	2006	2005
Net loss	\$ 52	\$ (1,130)	\$ (4,222)	\$ (2,583)	\$ (6)	\$ (931)
Items excluded:						
Pension and related charges	-	85	-	702	-	85
Aircraft charges	-	-	-	10	-	-
Accounting Adjustments	-	-	310	-	-	-
Reorganization items, net	(98)	607	3,685	607	(128)	607
Deferred Tax reserve	-	-	-	(161)	-	-
Total items excluded	(98)	692	3,995	1,158	(128)	692
Net loss excluding special items	\$ (46)	\$ (438)	\$ (227)	\$ (1,425)	\$ (134)	\$ (239)
 (in millions)						
Operating expenses	\$ 4,491	\$ 4,548	\$ 12,981	\$ 13,589		
Items excluded:						
Pension and related charges	-	(85)	-	(702)		
Accounting Adjustments	-	-	(121)	-		
Aircraft charges	-	-	-	(10)		
Total items excluded	-	(85)	(121)	(712)		
Operating expenses excluding special items	\$ 4,491	\$ 4,463	\$ 12,860	\$ 12,877		
 (in millions)						
Mainline operating expenses	\$ 3,418	\$ 3,604	\$ 9,973	\$ 10,942		
Items excluded:						
Pension and related charges	-	(85)	-	(702)		
Accounting Adjustments	-	-	(121)	-		
Aircraft charges	-	-	-	(10)		
Total items excluded	-	(85)	(121)	(712)		
Mainline operating expenses excluding special items	\$ 3,418	\$ 3,519	\$ 9,852	\$ 10,230		
Fuel expense	(\$1,138)	(1,019)	(\$3,007)	(\$2,634)		
Mainline operating expenses excluding fuel expense and special items	\$ 2,280	\$ 2,500	\$ 6,845	\$ 7,596		
 CASM	11.33 ¢	11.08 ¢	11.59 ¢	11.38 ¢		
Items excluded:						
Pension and related charges	-	(0.21)	-	(0.58)		
Accounting Adjustments	-	-	(0.11)	-		
Aircraft charges	-	-	-	(0.01)		
Total items excluded	-	(0.21)	(0.11)	(0.59)		
CASM excluding special items	11.33 ¢	10.87 ¢	11.48 ¢	10.79 ¢		
Fuel expense	(3.13)	(2.93)	(2.93)	(2.64)		
CASM excluding fuel expense and special items	8.20 ¢	7.94 ¢	8.55 ¢	8.15 ¢		
 Mainline CASM	10.15 ¢	10.25 ¢	10.47 ¢	10.69 ¢		
Items excluded:						
Pension and related charges	-	(0.24)	-	(0.69)		
Accounting Adjustments	-	-	(0.13)	-		
Aircraft charges	-	-	-	(0.01)		
Total items excluded	-	(0.24)	(0.13)	(0.70)		
Mainline CASM excluding special items	10.15 ¢	10.01 ¢	10.34 ¢	9.99 ¢		
Fuel expense	(3.38)	(2.90)	(3.16)	(2.57)		
Mainline CASM excluding fuel expense and special items	6.77 ¢	7.11 ¢	7.18 ¢	7.42 ¢		
 Breakeven load factor	77.0 %	84.1 %	78.5 %	86.6 %		
Items excluded:						
Pension and related charges	-	(1.7)	-	(4.9)		
Accounting Adjustments	-	-	(2.1)	-		
Aircraft charges	-	-	-	(0.1)		
Total items excluded	-	(1.7)	(2.1)	(5.0)		
Breakeven load factor excluding special items	77.0 %	82.4 %	76.4 %	81.6 %		

(in millions)	Three Months Ended September 30, 2006
Capital Expenditures	
Cash used by investing activities - GAAP	
Flight equipment additions	\$ 69
Ground property & equipment additions	26
Capital expenditures	\$ 95

* Delta believes this information is helpful to investors to evaluate recurring operational performance because the special items recognized in the periods presented are not representative of recurring operations and fuel costs have been extremely volatile.

December 2006 Quarter / Full Year 2006 Guidance on unit cost Excl. Fuel Costs and Special Items (Consolidated and Mainline)

Reconciliations for forward-looking guidance for consolidated and mainline unit cost excluding fuel expense and special items have not been provided because Delta cannot project, in the future periods presented (1) the special items that may occur or (2) fuel costs due to the current volatility in the market.