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GREAT ATLANTIC & PACIFIC TEA CO INC
Form 8-K/A
December 06, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) December 3, 2007

THE GREAT ATLANTIC & PACIFIC
TEA COMPANY, INC.

(Exact name of Registrant as specified in its charter)

Maryland 1-4141 13-1890974
(State or other jurisdiction of (Commission File Number) I.R.S. Employer Identification No.)
incorporation or organization)

Two Paragon Drive, Montvale, NJ 07645
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (201) 573-9700

Not Applicable
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant
under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the
Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
(17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the
Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the
Exchange Act (17 CFR 240.13e-4(c))

Explanatory Paragraph

The Great Atlantic & Pacific Tea Company, Inc. (the "Company" or "A&P")

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hereby amends this Current Report on Form 8-K, which was initially filed on December 3, 2007, to include unaudited proforma condensed combined financial informatin that gives effect to the merger of A&P and Pathmark Stores, Inc. ("Pathmark"). These financial statements are filed as Exhibit 99.4 to this Current Report on Form 8-K. Except for the filing of the proforma financial statements hereof, this Current Report on Form 8-K is not being amended or updated in any other manner.

Item 8.01 Other Events

Pursuant to Article 11 of Regulation S-X, we are providing unaudited pro forma condensed combined financial information. The merger transaction will be accounted for using the purchase method of accounting, in accordance with accounting principles generally accepted in the United States, with A&P as the "acquirer" and Pathmark as the acquired company.

These pro forma financial statements and adjustments are based on preliminary estimates and assumptions made by management and have been made solely for purposes of developing these pro forma financial statements for illustrative purposes necessary to comply with the requirements of the SEC. These pro forma financial statements are not necessarily indicative of the results of operations that would have been achieved had the merger transaction actually taken place at the dates indicated and do not purport to be indicative of future financial position or operating results. The transaction was subject to regulatory approval and accordingly access to information required to prepare the pro forma financial statements was limited prior to consummation of the merger on December 3, 2007. The actual results of the transaction reported by the combined company in periods following the merger may differ from that reflected in these pro forma financial statements depending on the actual amount of Pathmark debt and equity outstanding at the closing date, the actual assets acquired after potential required regulatory disposals, the actual interest rate on new debt to be negotiated and the final fair values assigned to amortizing assets and liabilities.

These pro forma financial statements should be read in conjunction with A&P's and Pathmark's audited historical consolidated financial statements and accompanying footnotes.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

The Great Atlantic & Pacific Tea Company, Inc.
(Registrant)

December 6, 2007

By: /s/Allan Richards

Name: Allan Richards
Title: Senior Vice President, Human Resources,
Labor Relations, Legal Services & Secretary

EXHIBIT INDEX

99.4 Unaudited pro forma information filed herein