

Edgar Filing: GREAT ATLANTIC & PACIFIC TEA CO INC - Form 8-K

To supplement the consolidated financial results as determined in accordance with generally accepted accounting principles ("GAAP"), the press release presents non-GAAP financial measures for "EBITDA." EBITDA is defined as earnings before interest, taxes, depreciation, amortization, minority interest, discontinued operations and cumulative effect of change in accounting principles. Management believes that the use of such non-GAAP financial measures enables the Company to convey a useful and informative financial picture to investors. The non-GAAP measure "EBITDA" reflects a measure that the Company believes is of interest to investors. As required by the Securities and Exchange Commission, EBITDA is reconciled to Net Cash provided by Operating Activities on Schedule 1 of the release.

ITEM 9.01 FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(c). Exhibits.

Exhibit 99.1 Press Release of The Great Atlantic & Pacific Tea Company, dated May 10, 2005.

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 hereunto duly authorized.

THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC.

By: /s/ Mitchell P. Goldstein

Name: Mitchell P. Goldstein
Title: Executive Vice President,
 Chief Financial Officer & Secretary

Dated: May 10, 2005

EXHIBIT INDEX

EXHIBIT No.	DESCRIPTION
99.1	Press Release dated May 10, 2005