

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

In accordance with SEC Release No. 33-8216, the information contained herein and in the accompanying exhibit is being furnished under Item 12, "Results of Operations and Financial Condition." This information shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On July 23, 2004, The Great Atlantic & Pacific Tea Company, Inc. issued a press release announcing its financial results for the fiscal 2004 first quarter ended June 19, 2004. A copy of the press release is attached as Exhibit 99.1 to this Current Report.

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." 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, the EBITDA is reconciled to Net Cash provided by Operating Activities on Schedule 1 of the release.

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/ WILLIAM P. COSTANTINI

Name: William P. Costantini
Title: Senior Vice President,
General Counsel & Secretary

Dated: July 23, 2004

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
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99.1	Press Release dated July 23, 2004