

GREAT ATLANTIC & PACIFIC TEA CO INC  
Form 8-K  
October 17, 2006

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**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM 8-K**

**Current Report**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**October 17, 2006  
Date of Report (Date of earliest event reported)**

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**THE GREAT ATLANTIC & PACIFIC  
TEA COMPANY, INC.**

**(Exact name of registrant as specified in its charter)**

**Maryland**

**1-4141**

**13-1890974**

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**(State or other jurisdiction of  
incorporation or organization)**

**(Commission file number)**

**(I.R.S. Employer  
Identification No.)**

**Two Paragon Drive  
Montvale, New Jersey 07645  
(Address of principal executive offices)**

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

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

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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:

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))

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**Item 2.02 Regulation FD Disclosure**

On October 17, 2006, The Great Atlantic & Pacific Tea Company, Inc. issued a press release announcing its unaudited fiscal 2006 second quarter and year to date results for the 12 and 28 weeks ended September 9, 2006. A copy of the press release is attached as Exhibit 99.1 to this Current Report.

In accordance with General Instruction B.2 of Form 8-K, the information furnished in this Item 2.02 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, nor shall such information be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

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, equity in earnings of Metro, Inc., discontinued operations and the gain on the sale of A&P Canada. Ongoing, operating EBITDA is defined as EBITDA adjusted for items the Company considers non-operating in nature that management excludes when evaluating the results of the U.S. ongoing business. The Company believes the presentation of these measures is relevant and useful for investors because it allows investors to view results in a manner similar to the method used by the Company's management and makes it easier to compare the Company's results with other companies that have different financing and capital structures or tax rates. In addition, these measures are also among the primary measures used externally by the Company's investors, analysts and peers in its industry for purposes of valuation and comparing the results of the Company to other companies in its industry. Ongoing, operating EBITDA is reconciled to Net Cash provided by Operating Activities on Schedule 4 of this release.

**Item 9.01 Financial Statements and Exhibits**

(c). Exhibits.

Exhibit 99.1 Press Release of The Great Atlantic & Pacific Tea Company, Inc., dated October 17, 2006.

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**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/ Brenda Galgano

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Name: Brenda Galgano  
Title: Senior Vice President  
And Chief Financial Officer

Dated: October 17, 2006

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**EXHIBIT INDEX**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
<b>99.1</b>	<b>Press Release dated October 17, 2006.</b>

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