

Edgar Filing: GREAT ATLANTIC & PACIFIC TEA CO INC - Form 10-K/A

GREAT ATLANTIC & PACIFIC TEA CO INC  
Form 10-K/A  
May 21, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-K/A  
(Amendment No. 1)

(Mark One)

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

For the fiscal year ended February 23, 2008

OR

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 1-4141

THE GREAT ATLANTIC & PACIFIC TEA COMPANY, INC.  
(Exact name of registrant as specified in its charter)

Maryland

13-1890974

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

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

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

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

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Securities registered pursuant to Section 12 (b) of the Act:

Title of each class

Name of each exchange on w

-----  
Common Stock - \$1 par value  
5.125% Convertible Senior Notes, due June 15, 2011  
6.750% Convertible Senior Notes, due December 15, 2012  
9.125% Senior Notes, due December 15, 2011  
9.375% Notes, due August 1, 2039

-----  
New York Stock Exchange  
New York Stock Exchange  
New York Stock Exchange  
New York Stock Exchange  
New York Stock Exchange

Securities registered pursuant to Section 12 (g) of the Act: None

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Indicate by check mark if the registrant is a well-known seasoned  
issuer, as defined by Rule 405 of the Securities Act. Yes ☒ No ☐

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Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 of Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐ Accelerated filer ☒ Non-accelerated filer ☐ Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Exchange Act Rule 12b-2). Yes ☐ No ☒

The aggregate market value of the voting stock held by non-affiliates of the Registrant as of the close of business on September 7, 2007, the registrant's most recently completed second fiscal quarter, was \$588,738,478.

The number of shares of common stock outstanding as of the close of business on May 6, 2008 was 57,629,240.

### DOCUMENTS INCORPORATED BY REFERENCE

The information required by Part I, Items 1 and 3, and Part II, Items 5, 6, 7, 7A, 8 and 9A are incorporated by reference from the Registrant's Fiscal 2007 Annual Report to Stockholders. The information required by Part III, Items 10, 11, 12, 13, and 14 are incorporated by reference from the Registrant's Proxy Statement for the 2008 Annual Meeting of Stockholders.

### EXPLANATORY NOTE

The Great Atlantic & Pacific Tea Company, Inc. ("The Company") is filing this amendment ("Amendment") to its Annual Report on Form 10-K for the year ended February 23, 2008, initially filed on May 8, 2008, for the primary purpose of including the consolidated financial statements and related footnotes (collectively, "the financial statements") of Metro, Inc. in Exhibit 99.2, the consent of PricewaterhouseCoopers LLP in Exhibit 23.1 and the consent of Ernst & Young LLP in Exhibit 23.2. The Company is required to include the Metro, Inc. financial statements in Form 10-K/A due to Metro, Inc. meeting certain tests of significance under the Securities and Exchange Commission Rule 3-09 of

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Regulation S-X.

As required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended, new certifications by our principal executive officer and principal financial officer are being filed with this Amendment.

Except as described above, no other amendments are being made to the Annual Report, filed on May 8, 2008. This Form 10-K/A does not reflect events occurring after the May 8, 2008 filing of our Annual Report or modify or update the disclosures contained in the Annual Report in any way other than as required to reflect the amendment discussed above.

### ITEM 15 - Exhibits and Financial Statement Schedules

(a) Documents filed as part of this report or incorporated herein by reference to the Annual Report on Form 10-K filed on May 8, 2008:

- 1) Financial Statements: The following Consolidated Financial Statements, related Notes and Report of Independent Registered Public Accounting Firm are included in the Form 10-K and are incorporated by reference into Item 8 of Part II of the Form 10-K filed on May 8, 2008.

Consolidated Statements of Operations  
Consolidated Statements of Stockholders' Equity and  
Comprehensive Income (Loss)  
Consolidated Balance Sheets  
Consolidated Statements of Cash Flows  
Notes to Consolidated Financial Statements  
Report of Independent Registered Public Accounting Firm

#### 2) Financial Statement Schedule:

|             |                                                                                                                           |
|-------------|---------------------------------------------------------------------------------------------------------------------------|
| Schedule II | Valuation and Qualifying Accounts and<br>Reserves (incorporated herein by reference<br>to Form 10-K filed on May 8, 2008) |
|-------------|---------------------------------------------------------------------------------------------------------------------------|

All other schedules are omitted because they are not required or do not apply, or the required information is included elsewhere in the Consolidated Financial Statements or Notes thereto.

#### 3) Exhibits:

The following are filed as Exhibits to this Report:

| EXHIBIT NO. | DESCRIPTION                                                                                                                                                           |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1         | Stock Purchase Agreement, dated as of July 19, 2005, by and among S.a.r.l., Metro Inc. and 4296711 Canada Inc. (incorporated herein 8-K filed on July 22, 2005)       |
| 3.1         | Articles of Incorporation of The Great Atlantic & Pacific Tea Company, Inc. 1987 (incorporated herein by reference to Exhibit 3(a) to Form 10-K filed on May 8, 2008) |
| 3.2         | By-Laws of The Great Atlantic & Pacific Tea Company, Inc., as amended                                                                                                 |

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- 2005 (incorporated herein by reference to Exhibit 3.1 to Form 8-K
- 4.1 Indenture, dated as of January 1, 1991 between the Company and JPM Chase Manhattan Bank as successor by merger to Manufacturers Hanov (the "Indenture") (incorporated herein by reference to Exhibit 4.1 January 1, 1991)
- 4.2 First Supplemental Indenture, dated as of December 4, 2001, to the JPMorgan Chase Bank, relating to the 7.70% Senior Notes due 2004 to Exhibit 4.1 to Form 8-K filed on December 4, 2001)
- 4.3 Second Supplemental Indenture, dated as of December 20, 2001, to t Company and JPMorgan Chase Bank, relating to the 9 1/8% Senior Not herein by reference to Exhibit 4.1 to Form 8-K filed on December 2
- 4.4 Successor Bond Trustee (incorporated herein by reference to Exhibi 2003)
- 4.5 Third Supplemental Indenture, dated as of August 23, 2005, to the Wilmington Trust Company (as successor to JPMorgan Chase Bank) (in Exhibit 4.1 to Form 8-K filed on August 23, 2005)
- 4.6 Fourth Supplemental Indenture, dated as of August 23, 2005, to the Wilmington Trust Company (as successor to JPMorgan Chase Bank) (in Exhibit 4.2 to Form 8-K filed on August 23, 2005)
- 4.7 Indenture, dated as of December 18, 2007, among The Great Atlantic Wilmington Trust Company, as Trustee (incorporated herein by refer filed on December 17, 2007)
- 4.8 First Supplemental Indenture, dated as of December 18, 2007, among Pacific Tea Company, Inc. and Wilmington Trust Company, as Trustee Senior Convertible Notes due 2011 (incorporated herein by referenc filed on December 17, 2007)
- 4.9 Second Supplemental Indenture, dated as of December 18, 2007, amon Pacific Tea Company, Inc. and Wilmington Trust Company, as Trustee Convertible Notes due 2012 (incorporated herein by reference to Ex December 17, 2007)
- 4.10 Form of Global 5.125% Senior Convertible Note due 2011 (incorporat 4.3 to Form 8-K filed on December 17, 2007)
- 4.11 Form of Global 6.75% Senior Convertible Note due 2012 (incorporate 4.5 to Form 8-K filed on December 17, 2007)
- 10.1 Executive Employment Agreement, made and entered into as of the 15 between the Company and Mr. Eric Claus (incorporated herein by ref to Form 8-K filed on September 9, 2005) and a technical amendment reference to Exhibit 10.1 to Form 10-K filed on May 9, 2006)
- 10.2 Employment Agreement, made and entered into as of the 16th day of Company and Brenda Galgano (incorporated herein by reference to Ex October 17, 2003)
- 10.3 Employment Agreement, made and entered into as of the 14th day of Company and John E. Metzger, as amended February 14, 2002 ("Metzge by reference to Exhibit 10.13 to Form 10-K filed on July 5, 2002)
- 10.4 Amendment to John E. Metzger Agreement dated October 25, 2004 (inc Exhibit 10.12 to Form 10-K filed on May 10, 2005)

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- 10.5                    Employment Agreement, made and entered into as of the 25th day of Company and Jennifer MacLeod (incorporated herein by reference to May 9, 2006)
- 10.6                    Employment Agreement, made and entered into as of the 1st day of M Company and William J. Moss (incorporated herein by reference to E May 10, 2005)
- 10.7                    Employment Agreement, made and entered into as of the 11th day of Company and Rebecca Philbert, (incorporated herein by reference to on April 25, 2007)
- 10.8                    Offer letter, made as of the 21st day of November, 2006 and entered December, 2006, by and between the Company and Rebecca Philbert, ( Exhibit 10.8 to Form 10-K filed on May 8, 2008)
- 10.9                    Employment Agreement, made and entered into as of the 4th day of J Company and Melissa E. Sungela (incorporated herein by reference t on January 6, 2006)
- 10.10                   Employment Agreement, made and entered into as of the 12th day of Company and Paul Wiseman (incorporated herein by reference to Exhi October 18, 2005)
- 10.11                   Employment Agreement, made and entered into as of the 2nd day of D Company and Allan Richards (incorporated herein by reference to Ex October 18, 2005)
- 10.12                   Employment Agreement, made and entered into as of the 2nd day of D Company and Stephen Slade (incorporated herein by reference to Exh October 18, 2005)
- 10.13                   Supplemental Executive Retirement Plan effective as of September 1 reference to Exhibit 10.B to Form 10-K filed on May 27, 1998)
- 10.14                   Supplemental Retirement and Benefit Restoration Plan effective as herein by reference to Exhibit 10(j) to Form 10-K filed on May 23,
- 10.15                   1994 Stock Option Plan (incorporated herein by reference to Exhibi 24, 1995)
- 10.16                   1998 Long Term Incentive and Share Award Plan (incorporated herein Form 10-K filed on May 19, 1999, to Appendix B to the Proxy Statem Appendix B to the Proxy Statement dated May 25, 2006)
- 10.17                   Form of Stock Option Grant (incorporated herein by reference to Ex May 10, 2005)
- 10.18                   Description of 2005 Turnaround Incentive Compensation Program (inc Exhibit 10.21 to Form 10-K filed on May 10, 2005)
- 10.19                   Form of Restricted Share Unit Award Agreement (incorporated herein Form 10-K filed on May 10, 2005)
- 10.20                   Description of 2006 Long Term Incentive Plan (incorporated herein Form 10-Q filed on July 21, 2006)
- 10.21                   Form of 2006 Restricted Share Unit Award Agreement (incorporated h to Form 10-Q filed on July 21, 2006)
- 10.22                   1994 Stock Option Plan for Non-Employee Directors (incorporated he

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- to Form 10-K filed on May 24, 1995)
- 10.23 2004 Non-Employee Director Compensation effective as of July 14, 2004 (reference to Exhibit 10.15 to Form 10-Q filed on July 29, 2004 and Statement dated May 25, 2006)
- 10.24 Description of Management Incentive Plan (incorporated herein by reference to Exhibit 10.1 to Form 10-K filed on May 9, 2006)
- 10.25 Asset Purchase Agreement, dated as of June 27, 2005, by and between The Great Atlantic & Pacific Tea Company, Inc. and C&S Wholesale Grocers, Inc. (incorporated herein by reference to Exhibit 10.38 to Form 10-K filed on June 25, 2007)
- 10.26 Supply Agreement, dated as of June 27, 2005, by and between The Great Atlantic & Pacific Tea Company, Inc. and C&S Wholesale Grocers, Inc. (incorporated herein by reference to Exhibit 10.39 to Form 10-K filed on June 25, 2007)
- 10.27 Information Technology Transition Services Agreement by and between The Great Atlantic & Pacific Tea Company, Limited ("A&P Canada") and Metro, Inc. entered into on October 18, 2005 (incorporated herein by reference to Exhibit 10.40 to Form 10-Q filed on October 18, 2005)
- 10.28 Investor Agreement by and between A&P Luxembourg S.a.r.l., a wholly owned subsidiary of The Great Atlantic & Pacific Tea Company, Inc. and Metro, Inc. entered into on August 15, 2005 (incorporated herein by reference to Exhibit 10.41 to Form 10-Q filed on October 18, 2005)
- 10.29 Commitment letter dated as of March 4, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on March 5, 2007)
- 10.30 Employment Agreement, made and entered into as of the 1st day of May 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Andreas Guldin (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on May 7, 2007)
- 10.31 Credit Agreement dated as of December 3, 2007 among The Great Atlantic & Pacific Tea Company, Inc., and the other Borrowers party thereto, as Borrowers and the Bank of America, N.A., as Administrative Agent and Collateral Agent and Securities LLC as Lead Arranger (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on December 7, 2007)
- 10.32 Amended and Restated Credit Agreement dated as of December 27, 2007 among The Great Atlantic & Pacific Tea Company, Inc., and the other Borrowers party thereto, the Bank of America, N.A., as Administrative Agent and Collateral Agent and Securities LLC as Lead Arranger (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on January 8, 2008)
- 10.33 Senior Secured Bridge Credit Agreement, dated as of December 3, 2007 among The Great Atlantic & Pacific Tea Company, Inc., The Lenders from time to time party thereto, the Bank of America, N.A., as Administrative Agent, and Lehman Commercial Paper Inc., as Syndicated Agent (incorporated herein by reference to Exhibit 10.2 to Form 8-K/A Amendment No. 2 filed on December 12, 2007)
- 10.34 Confirmation of Issuer Warrant Transaction for 2011 Notes, dated December 12, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on December 12, 2007)
- 10.35 Amendment to Confirmation of Issuer Warrant Transaction (2011), dated December 17, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.3 to Form 8-K filed on December 17, 2007)
- 10.36 Confirmation of Issuer Warrant Transaction for 2012 Notes, dated December 12, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.2 to Form 8-K filed on December 12, 2007)
- 10.37 Amendment to Confirmation of Issuer Warrant Transaction (2012), dated December 17, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.3 to Form 8-K filed on December 17, 2007)

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- by reference to Exhibit 10.4 to Form 8-K filed on December 17, 2007)
- 10.38 Confirmation of Issuer Warrant Transaction for 2011 Notes dated December 12, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.3 to Form 8-K filed on December 17, 2007)
- 10.39 Amendment to Confirmation of Issuer Warrant Transaction (2011) dated December 17, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.5 to Form 8-K filed on December 17, 2007)
- 10.40 Confirmation of Issuer Warrant Transaction for 2012 Notes dated December 12, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.4 to Form 8-K filed on December 17, 2007)
- 10.41 Amendment to Confirmation of Issuer Warrant Transaction (2012) dated December 17, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.6 to Form 8-K filed on December 17, 2007)
- 10.42 Confirmation of Convertible Bond Hedge Transaction for 2011 Notes, dated December 12, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.5 to Form 8-K filed on December 12, 2007)
- 10.43 Confirmation of Convertible Bond Hedge Transaction for 2012 Notes, dated December 12, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.6 to Form 8-K filed on December 12, 2007)
- 10.44 Confirmation of Convertible Bond Hedge Transaction for 2011 Notes, dated December 12, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.7 to Form 8-K filed on December 17, 2007)
- 10.45 Confirmation of Convertible Bond Hedge Transaction for 2012 Notes, dated December 12, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.8 to Form 8-K filed on December 17, 2007)
- 10.46 Share Lending Agreement, dated December 12, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.9 to Form 8-K filed on December 12, 2007)
- 10.47 Amendment No. 1 to Share Lending Agreement dated as of December 18, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.1 to Form 8-K filed on December 17, 2007)
- 10.48 Share Lending Agreement, dated December 12, 2007, by and between The Great Atlantic & Pacific Tea Company, Inc., Lehman Brothers International (Europe) Limited and Bank of America, N.A. (incorporated herein by reference to Exhibit 10.10 to Form 8-K filed on December 17, 2007)
- 10.49 Amendment No. 1 to Share Lending Agreement dated as of December 18, 2007, between The Great Atlantic & Pacific Tea Company, Inc. and Lehman Brothers International (Europe) Limited (incorporated herein by reference to Exhibit 10.11 to Form 8-K filed on December 17, 2007)
- 11 Statement re computation of per share earnings - Information required by Item 19 of Form 10-K is included in Exhibit 13, under Note - 1 Summary of Significant Accounting Policies, with Statement of Accounting Standards No. 128, "Earnings Per Share" (incorporated herein by reference to Exhibit 11 to Form 10-K filed on May 8, 2008)
- 13 Fiscal 2007 Annual Report to Stockholders (incorporated herein by reference to Exhibit 12 to Form 10-K filed on May 8, 2008)
- 14 Code of Business Conduct and Ethics (incorporated herein by reference to Exhibit 14 to Form 10-K filed on May 8, 2008)

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|       |                                                                                                                                         |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 18    | Preferability Letter Issued by PricewaterhouseCoopers LLP (incorporated by reference to Exhibit 18 to Form 10-Q filed on July 29, 2004) |
| 21    | Subsidiaries of Registrant (incorporated herein by reference to Exhibit 8, 2008)                                                        |
| 23.1* | Consent of Independent Registered Public Accounting Firm from PricewaterhouseCoopers LLP, as filed herein                               |
| 23.2* | Consent of Independent Auditors from Ernst & Young LLP, as filed herein                                                                 |
| 31.1* | Certification of the Chief Executive Officer Pursuant to Section 302, as filed herein                                                   |
| 31.2* | Certification of the Chief Financial Officer Pursuant to Section 302, as filed herein                                                   |
| 32*   | Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to the Sarbanes-Oxley Act of 2002, as filed herein                |
| 99.2* | Metro, Inc. September 29, 2007 Consolidated Financial Statements, as filed herein                                                       |
| *     | Filed with this 10-K/A                                                                                                                  |

### 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.

Dated: May 21, 2008

By: /s/ Melissa E. Sungela

-----  
Melissa E. Sungela, Vice President,  
Corporate Controller (Chief Accounting Officer)

Exhibit 31.1

### CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER Section 302 Certification

I, Eric Claus, certify that:

1. I have reviewed this report on Form 10-K/A of The Great Atlantic & Pacific Tea Company, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements

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were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Eric Claus

Date: May 21, 2008

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Eric Claus  
President and  
Chief Executive Officer

Exhibit 31.2

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER  
Section 302 Certification

I, Brenda M. Galgano, certify that:

1. I have reviewed this report on Form 10-K/A of The Great Atlantic & Pacific Tea Company, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and we have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are

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reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Brenda M. Galgano  
-----

Date: May 21, 2008

Brenda M. Galgano  
Senior Vice President,  
Chief Financial Officer

Exhibit 32

Certification Accompanying Periodic Report  
Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002  
(18 U.S.C. ss. 1350)

The undersigned, Eric Claus, President and Chief Executive Officer of The Great Atlantic & Pacific Tea Company, Inc. ("Company"), and Brenda M. Galgano, Senior Vice President, Chief Financial Officer of the Company, each hereby certifies that (1) the Amendment No. 1 to the Annual Report of the Company on Form 10-K/A for the fiscal year ended February 23, 2008 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and the results of operations of the Company.

Dated: May 21, 2008

/s/ Eric Claus  
-----

Eric Claus  
President  
and  
Chief Executive Officer

Dated: May 21, 2008

/s/ Brenda M. Galgano  
-----

Brenda M. Galgano  
Senior Vice President,  
Chief Financial Officer