

IMPORTANT NOTICE

The Depository Trust Company



#: 5084-09
Date: May 28, 2009
To: All Participants
Category: Dividends
From: International Services
Attention: Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject: TaxRelief - Country: Belgium, Delhaize Group
CUSIP: 29759W101
R/D: 06/03/09 P/D: 06/09/09

*****Note: Initial Dividend to be Paid Net of 25% Belgian WHT on P/D*****

EDS Cut-Off (Quick Refund Only): 06/08/09 Quick Refund P/D: 06/23/09

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from the procedure should secure the required documentation.

Questions regarding EDS may be directed to Rafael Neves of DTC's International Services at (813) 470-1255 or Maria Lopez at (212) 855-4211.

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To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Citibank, as ADR Depository, is hereby distributing this important announcement with regard to the below upcoming dividend payment. Citibank has arranged with Acupay System LLC to provide certain tax relief services to holders of the ADS shares.

Issuer: Delhaize Group

Security Type:	American Depositary Shares (ADS)		
CUSIP / ISIN / Ticker:	29759W101 / US29759W1018 / DEG		
Issue Country:	Belgium		
Record Date:	June 3, 2009 (Wed)		
ADR Payment Date:	June 9, 2009 (Tue)	NOTE: Initial ADR Dividend will be paid NET of 25% Belgian WHT	
Quick Refund PD:	June 23, 2009 (Tue)		
Standard Refund PD:	Periodic		
Gross Dividend Amt:	EUR 1.48 per share (to be paid in USD)		
Default Tax Rate:	25%		
Available Tax Rates:	20%, 15%, 10%, 0% (depending on the nature of the investor, see details below)		
Services Available:	Quick Refund: via Relief-at-Source in Belgium, U.S. Investors Only, Up Front Docs Needed Standard Refund: Post-Payable Reclaim Process, Available thru December 2012		
Tax Relief via Quick Refund:	Acupay Open:	May 29, 2009 9:00 AM (Fri)	Acupay Cut-off: June 8, 2009 8:00 PM (Mon)
	EDS Open:	June 4, 2009 9:00 AM (Thu)	EDS Cut-off: June 8, 2009 8:00 PM (Mon)
Tax Relief via Standard Refund:	Acupay Open:	June 24, 2009	Acupay Cut-off: 20 th Day of Each Month
	EDS Open:	Not Applicable	EDS Cut-off: Not Applicable

Synopsis:

- The ADR Dividend payment to be distributed on June 9, 2009 will be paid NET of 25% statutory Belgian withholding tax. Tax relief will be offered via a **Quick Refund** opportunity (elections for which begin before the ADR payment date) and a **Standard Refund** opportunity.
- Most shareholders are eligible for a reduced rate of tax based either on **tax treaties** that are in force between the shareholder’s country of residence and Belgium, or for certain charities or tax-exempt organizations based on reductions/exemptions provided for by **Belgian domestic law**. In order to benefit from these reduced rates of Belgian tax, the appropriate rate(s) must be requested and certain documentation must be provided in order to qualify. *See Annex B for a list of Belgian Treaty Rates.*
- The **Quick Refund** is available to U.S. resident investors ONLY – all other types of investors will be processed via **Standard Refund**. Due to the timing involved with the **Quick Refund** investors must be able to provide **ORIGINAL IRS 6166 documentation (with tax year = 2009) to Acupay by the June 8 deadline.**
- In the U.S., all investors must provide an original IRS Form 6166 (certificate of residence) in order to qualify for tax relief. For those shareholders who are not yet in possession of a U.S. IRS Form 6166 for the 2009 tax year, Citibank/Acupay provide an easy-to-use online tool to help investors apply for one from the IRS. To get started, please visit: www.USTaxCertificate.com , and use the code: **29759W101**.

Please note: the IRS charges a \$35 processing fee to produce an IRS Form 6166, plus to cover its own cost Acupay charges a handling fee of \$8 per request. One request can also cover certificates for past years – so if you were

holding shares on May 26, 2006, May 30, 2007 and/or May 30, 2008 please select these years during your submission.

- Citibank/Acupay are offering **two tax relief services** for Delhaize shareholders:
 - **Quick Refund (Phase 1): U.S. Resident Investors ONLY.** Investors that **already have** an IRS Form 6166 (with tax year = 2009) and can provide at least one original along with a power of attorney by the deadline of June 8, 2009 will be included in a pool of tax relief being processed “At-Source” before the tax withholding is remitted to the Belgian government. **Valid Quick Refund requests will be paid on the Quick Refund Payment Date of June 23, 2009.**
 - **Standard Refund (Phase 2):** All non-U.S. investors, and any U.S. investors unable to participate in the **Quick Refund** service will be processed by Citibank/Acupay via direct reclaim from the Belgian government. **Standard Refund** requests will be submitted to the Belgian government on a monthly basis as they are received, available through December 20, 2012. **Tax relief requested from the Belgian government can take 6 months to 18 months to process.**

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How to Read this Important Notice:

The information in this important notice is organized as follows:

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Quick Refund (Phase 1):

Filing Procedure and Documentation Requirements

(U.S.-Resident Investors Only)

Delhaize ADS shareholders that are U.S. residents, not holding the shares through a permanent establishment or a fixed base in Belgium and entitled to claim the benefits under the U.S.-Belgian tax treaty, can apply for a Quick Refund via Citibank/Acupay. Please note that this service is intended to allow participants and investors who are already in possession of IRS Forms 6166 for tax year 2009 to provide the necessary documentation and apply for the corresponding tax relief via a brief Belgian Relief-at-Source opportunity immediately following the Record Date. **Please take note of the very short timeframe necessary to participate in this service -- investors for whom the complete documentation and elections are not received by Acupay by 8PM NY time on June 8 will be held over and processed as Standard Refund requests (see page 5 for Standard Refund procedures).**

Requests for a **Quick Refund** are available for the following types of U.S.-resident investors, and will involve the following requirements. Any investors that are not able to claim tax relief via **Quick Refund** will still be able to make use of the **Standard Refund** procedure described in full detail on page 5 of this notice.

U.S. Resident Investors – 15% Treaty-Reduced Tax Rate (10% Refund)		
	Investor Types	
1	Individuals / Physical Persons	
2	Corporations, Legal Entities	
3	Funds & Investment Companies (Corporate Form)	
	Required Items	Format Needed
1	DTC EDS Election for 15% favorable rate	Via DTC
2	Valid, Original IRS Form 6166 – Tax Year 2009	Fax/Scan <u>and</u> Original
3	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
4	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original

REMINDER: Only holdings as of June 3, 2009 (the Record Date) are entitled to receive the dividend payment and any related refunds of taxes withheld. All submissions (described below) made through Acupay and EDS Elections made through DTC seeking the treaty-reduced tax rate must reflect the Record Date positions and beneficial owners as of the Record Date.

Procedure / Steps:

- **Acupay Submission Required:** Beginning on May 29, 2009 (the third New York Business Day prior to the Record Date) and until 8:00 PM (New York time) on June 8, 2009 (the Acupay Deadline), DTC participants must enter tax relief requests, and provide certain beneficial owner information into the Acupay System regarding those beneficial owners for whom a **Quick Refund** is being requested.
- **DTC EDS Election Required:** Beginning on June 4, 2009 (the New York Business Day following the Record Date) and until 8:00 PM (New York time) on June 8, 2009 (the EDS Cut-off), DTC participants must make a DTC EDS election corresponding to the total number of shares for which the favorable 15% rate (10% refund) is being requested – **matching the total shares submitted via Acupay.**
- **DTC participants must visit the Acupay System** at www.acupaysystem.com and register (i) their institution, (ii) one or more authorized employees who will be responsible for submitting tax certifications on the behalf of the DTC participant and (iii) financial intermediaries (i.e. “downstream correspondents”) for which the DTC participants provide clearing arrangements on an “omnibus” basis. **If the participant, its downstream correspondents, and members of their respective teams, were previously registered to use the Acupay System (for this or any other securities issue), there is no need to register again – their existing login details should still work.**
- **Once registered, participants and downstream correspondents must:**
 - Log into the Acupay System at www.acupaysystem.com.
 - Click on ‘**Input Beneficial Investor Data**’ in the menu bar at the top of the screen.
 - Enter the CUSIP “**29759W101**” into the the CUSIP/ISIN field and click ‘**Search...**’.
 - Select the ‘**Payment Period**’ corresponding to the **June 3, 2009 Record Date.**

- Using either the **One-by-one Method** or the **Bulk Data Insert Method**, follow the on-screen instructions to provide the beneficial owner and position information necessary to constitute your tax relief claim(s).
- **At the end of the process the Acupay System will provide a breakdown of all the documentation which must be provided as part of your submission.** The system will generate documentation which constitutes tax withholding statements and authorizations specifically corresponding to the claims you are filing.
- Once you have printed, signed and compiled all of the documentation necessary, you must transmit all documentation to Citibank/Acupay for processing. **The documentation must be provided BOTH via fax/scan and original form.** Please follow the on-screen instructions regarding providing the documentation to Citibank/Acupay.
- All claims for Quick Refund **MUST** be accompanied by an **original IRS Form 6166** (with tax year = 2009), and **all documentation including the IRS Forms 6166 must be received by Citibank/Acupay by 8:00 PM on June 8, 2009.** *Should the documentation be received by Citibank/Acupay after this deadline it will be submitted via the **Standard Refund** process.*
- Make sure that **DTC EDS Elections** are made **equal to the total number of shares** for which tax relief is being requested via the Acupay System.
- **Special Instructions for Investors with original IRS Forms 6166 already on file with Citibank/Acupay:**
 - For Beneficial Owners that employ the **6166 Wizard** to obtain their IRS Form 6166 (see Annex A of this notice), the IRS will transmit the U.S. IRS Forms 6166 directly to Citibank/Acupay, where they will be kept on file awaiting employment for tax relief processing. Therefore, the U.S. IRS Form 6166 may already be on file with Citibank/Acupay and not need to be provided during the Acupay submission process. If an IRS Form 6166 is **ALREADY ON FILE** for a particular beneficial owner, then the Acupay System will indicate that it is not necessary to provide a new IRS Form 6166 in order for that beneficial owner to receive the treaty-reduced rate. This will also be indicated on the Official Acupay Cover Sheet produced at the end of the submission.
 - If **NO** such IRS Form 6166 is on file for a beneficial owner client, then the Acupay System will indicate that an IRS Form 6166 is **“NOT ON FILE”** and the participant will need to provide one along with their submission (they will be instructed on how to do this) in order for such beneficial owner to receive their dividend distribution at the treaty-reduced rate.
- **DTC participants that provide clearing arrangements for downstream correspondents** can allow their downstream correspondents to make Acupay submissions themselves on behalf of their clients by:
 - **Registering their downstream correspondents** in the Acupay System by entering the details of such downstream correspondents into the ‘Add a New Registered Downstream Correspondent’ form under the ‘Downstream Correspondents’ section of their Acupay System account. Alternatively, they can invite such downstream correspondents to register themselves at www.acupaysystem.com by providing them with the **Acupay Registration Code** found within the ‘View Downstream Correspondent Registrations’ tab under ‘Downstream Correspondents’.
 - Once registered, the **downstream correspondents will be able to log into the Acupay System to enter beneficial owner information** and submit documentation and U.S. IRS Forms 6166 for their own clients.

- **Confirming the downstream correspondent's omnibus position.** If a downstream correspondent makes their own submissions via the Acupay System, the DTC participant must confirm that the positions reported by its downstream correspondent(s) are, in total, less than or equal to the aggregate share position held for that downstream correspondent as of the Record Date. This confirmation is made **ONLY** with regard to the aggregate omnibus amount held by the downstream correspondents, **NOT** with regard to the identity or tax status of the end investor clients of the downstream correspondents. These aggregate position confirmations should be kept updated through 8:00 PM (New York time) on June 8, 2009, the Acupay Deadline date. **NOTE:** Should you have any questions or require assistance regarding this process, please contact Acupay at the contact details listed below.
- **Making the necessary EDS elections,** to match the total amount of Acupay submissions made by the downstream correspondent(s).

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Standard Refund (Phase 2):

Filing Procedure and Documentation Requirements

All Delhaize ADS shareholders eligible for a reduced tax rate can file a **Standard Refund** request via Citibank/Acupay. Only investors holding as of June 3, 2009 (the Record Date) are entitled to receive the dividend payment and any related refunds of taxes withheld.

All submissions should be made via the Acupay System by logging into www.acupaysystem.com. Participants that are not already registered users of the Acupay System can register at the link on the lower half of the login page. For different types of investors resident in different countries there may be variations in the documentation needed. Please see below representative sets of requirements corresponding to investors of varying types resident in varying countries – the full set of requirements for any particular investor will be indicated by the Acupay System during the submission process.

U.S. Resident Investors – 15% Reduced Tax Rate (10% Refund)		
	Investor Types	
1	Individuals / Physical Persons	
2	Corporations, Legal Entities	
3	Funds & Investment Companies (Corporate Form)	
	Required Items	Format Needed
1	Valid, Original IRS Form 6166 – Tax Year 2009	Fax/Scan <u>and</u> Original
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
3	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original

U.S. Tax Exempt Entities – 0% Reduced Tax Rate (25% Refund)

Investor Types		
1	Qualified Tax Exempt Pension Funds (provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise)	
2	Tax Exempt Charities (validation of U.S. tax-exempt status is required)	
Required Items		Format Needed
1	Valid, Original IRS Form 6166 – Tax Year 2009	Fax/Scan <u>and</u> Original
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
3	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
4	Other Documentation May be Requested if Necessary	

Non-U.S. Resident Investors – See Annex B for Table of Reduced Tax Rates

Investor Types		
1	Individuals / Physical Persons	
2	Corporations, Legal Entities	
3	Other Entities Possible, Depending on Country of Residence – See Acupay System	
Required Items		Format Needed
1	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
2	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
3	(Select Cases Only) Belgian Form 276 Div. – Signed by Foreign Tax Auth.	Fax/Scan <u>and</u> Original
4	Other Documentation May be Requested if Necessary	

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Registered Shareholders:

Registered holders of Delhaize shares can take part in either the **Quick Refund** or the **Standard Refund** processes so long as all of the necessary documentation is provided. Due to the timeframes involved, it is not expected that registered shareholders will participate in the **Quick Refund** process and are expected instead to file primarily via the **Standard Refund** process. However, registered shareholders that complete the necessary documentation to apply for a **Standard Refund** now may be able to receive their tax relief via **Quick Refund** or **Relief-at-Source** for future dividends.

To facilitate this, a document containing a complete set of instructions and materials is being sent out directly to registered shareholders. Additionally, Delhaize in cooperation with Citibank/Acupay has made available a website dedicated to registered shareholders where they can find answers to questions and obtain documentation necessary to file a Standard Refund claim. The website address is: www.acupay.com/DelhaizeRH.

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Summary of Tax Relief Processing Fees:

Tax relief via **Quick Refund** is subject to a processing fee of \$0.005 per ADS, which will be deducted from the tax refunds on dividend payments to beneficial owners entitled to receive dividends at a treaty-reduced rate.

Tax relief via **Standard Refund** is subject to a processing fee of \$0.005 per ADS share plus a Belgian processing fee per claim, both of which will be deducted from the tax refund payments made to beneficial owners for whom refunds were successfully collected from the Belgian government.

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Further Information and Contacts:

By submitting EDS elections DTC participants agree that they will indemnify Citibank/Acupay and its agents for any liability that they may incur as a result of reliance upon information provided by such participant in such EDS elections. The DTC participant also agrees to return any funds erroneously received (including any income, penalties and additions to tax thereon) arising from its EDS elections.

Questions regarding the EDS process should be directed to Sean Bollers, Maria Lopez or Rafael Neves of DTC's International Services at (212) 855-4706 or (212) 855-4211 or (813) 470-1255 respectively.

Questions regarding relief entitlements, the **Quick Refund** process or the **Standard Refund** process, or the Acupay System should be directed to **Dana Hamilton** at +1-212-422-1222 or **Deborah Harris** at +44-207-382-0340 or by emailing info@Acupay.com.

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Annex A

Obtaining an IRS Form 6166: (U.S.-Resident Investors Only)

In the U.S., all investors must provide an original IRS Form 6166 (certificate of residence) in order to qualify for tax relief. For those shareholders who aren't yet in possession of a U.S. IRS Form 6166 for the 2009 tax year, Citibank/Acupay provides an easy-to-use tool to help step through the 6166 application process (i.e., IRS Form 8802). To get started, please visit: www.USTaxCertificate.com, and use the code: **29759W101**.

Please note: the IRS charges a \$35 processing fee to produce an IRS Form 6166, plus to cover its own cost Acupay charges a handling fee of \$8 per request. One request can also cover certificates for past years – so if you were holding shares on May 26, 2006, May 30, 2007 and/or May 30, 2008 please select these years during your submission.

The investor creates a login so they can check on the status of the application while processing...

The 6166 Wizard is designed to ask the investor to provide only the minimum required information...

The screenshot shows the 'Email Address and Password' step of the registration process. It includes a progress bar on the left with 'Email and Password' selected. The main area prompts the user to enter an email address and a password. The email address field contains 'jtest@acupay.com' and the password field contains '*****'. A 'Need Help?' section at the bottom provides contact information for New York and London offices.

The screenshot shows the 'Type of Investor' step. It asks the user to select the best description of their investor type from a list of options. The 'Individual and Joint Filers (Adult person, 18 or older)' option is selected. A 'Need Help?' section at the bottom provides contact information for New York and London offices.

The Wizard allows for all possibilities, including single individual filers, joint filers, and partnerships...

At the end of the process, the investor can review what they've entered, reducing errors and delays.

The screenshot shows the 'Name and Tax ID' step. It prompts the user to enter their first name, last name, and social security number. The first name field contains 'Jim', the last name field contains 'Test', and the social security number field contains '*****'. A 'Need Help?' section at the bottom provides contact information for New York and London offices.

The screenshot shows the 'Review and Confirm' step, which displays a summary of the information entered in previous steps. It includes sections for 'Email Address and Password', 'Country of Residence', 'Type of Investor', 'U.S. Citizen or Resident', 'Name and Tax ID', 'Tax Return for Year Most Recently Filed', and 'Joint Return'. A 'Review Draft Documents' section at the bottom provides information about the documents generated and how to request assistance.

Annex B

Belgian Tax Treaty Countries and Treaty Rates *

Albania	15%	Hungary	10%	Portugal	15%
Algeria	15%	Iceland	15%	Romania	15%
Argentina	15%	India	15%	Russia	10%
Armenia	15%	Indonesia	15%	San Marino	15%
Australia	15%	Ireland	15%	Senegal	15%
Austria	15%	Israel	15%	Serbia	15%
Azerbaijan	15%	Italy	15%	Singapore	15%
Bangladesh	15%	Japan	15%	Slovakia	15%
Belarus	15%	Kazakhstan	15%	Slovenia	15%
Bosnia-Herzegovina	15%	Korea, Republic of	15%	South Africa	15%
Brazil	15%	Kuwait	10%	Spain	15%
Bulgaria	10%	Kyrgyzstan	15%	Sri Lanka	15%
Canada	15%	Latvia	15%	Sweden	15%
China	10%	Lithuania	15%	Switzerland	15%
Croatia	15%	Luxembourg	15%	Taiwan	10%
Cyprus	15%	Macedonia, The Former Yugoslav Republic of	15%	Thailand	20%
Czech Republic	15%	Malaysia	15%	Tunisia	15%
Denmark	15%	Malta, Republic of	15%	Turkey	20%
Ecuador	15%	Mexico	15%	Turkmenistan	15%
Egypt	20%	Moldova, Republic of	15%	Ukraine	15%
Estonia	15%	Morocco	15%	United Arab Emirates	10%
Finland	15%	Netherlands	15%	United Kingdom	10%
France	15%	New Zealand	15%	United States	15%/0%
Georgia	15%	Nigeria	15%	Uzbekistan	15%
Germany	15%	Norway	15%	Venezuela	15%
Ghana	15%	Pakistan	15%	Vietnam	15%
Greece	15%	Philippines	15%		
Hong Kong	15%	Poland	15%		

***PLEASE NOTE:** This table is a summary only.