

The Depository Trust Company

IMPORTANT

B#: 2081

DATE: September 04, 2007

TO: All Participants

CATEGORY: Dividends

FROM: International Services

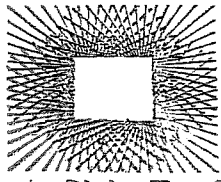
ATTENTION: Operations, Reorg & Dividend Managers, Partners & Cashiers

SUBJECT: TaxRelief - Country: Belgium
Delhaize Group CUSIP: 29759W101
Record Date: 05/30/07 Payable Date: 06/11/07

DTC has been notified by the depository for this issue, The Bank of New York/GlobeTax, of the following dividend paid on Delhaize Group. Please see following documentation on this issue.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

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.



The BANK
of NEW YORK.

c/o Globe Tax Services, Inc.
90 Broad Street, 16th Floor
New York, NY 10004

IMPORTANT NOTICE

DELHAIZE GROUP

ADR Record Date: May 30, 2007

ADR Pay Date: June 11, 2007

As Depository for the American Depositary Shares (“ADSs”) of **Delhaize Group**, **CUSIP: 29759W101**, The Bank of New York/GlobeTax is distributing this important notice announcing tax refund procedures.

On **June 11, 2007**, The Bank of New York paid **75%** of the dividend to ADR holders, representing payment of the Delhaize Group dividend of **(1.320 Euros per Ordinary Share)**. This dividend is subject to **25% withholding tax** under Belgian law. Under the Income Tax convention between the United States and Belgium and Canada and Belgium, U.S. and Canadian residents are eligible for reduced Belgian withholding tax (for most people, at a rate of 15% rather than the usual 25%) on the dividends paid by Delhaize Group.

The Bank of New York/GlobeTax offers a plan to assist U.S. and Canadian ADR holders to reduce their tax liability in Belgium. Please review the criteria below to determine the reduced withholding tax rate corresponding to your tax status.

All reduced withholding tax applications submitted through the Bank of New York/GlobeTax are subject to a depository service charge of \$0.005 per share. If you have any questions with respect to this matter, please contact Hedy Kishel of The Bank of New York/GlobeTax at (800) 915-3536.

FILING PROCEDURE – FOR ALL SHAREHOLDERS

Under the provisions of the Double Taxation Treaty, **most shareholders have three years from end of year in which dividends were paid to file a claim** with The Bank of New York/GlobeTax. The preliminary deadline for filing a reclaim for this dividend is October 31, 2007. Please note that the final deadline for this dividend is December 10, 2010.

ELIGIBILITY CRITERIA

ADR HOLDERS ENTITLED TO RECOVER 10% OF TAX WITHHELD:

Individuals resident in the U.S. or Canada and corporations organized under the laws of the U.S, Canada, or of a state territory thereof, and any other legal person subject to U.S. or Canadian Federal Income Tax.

By submitting official proof certifying the legal status and fiscal profile of the investor to The Bank of New York /GlobeTax, the Participant is certifying that they will not claim the Belgian Tax Authorities directly and that The Bank of New York/ GlobeTax is making the claim on their behalf. Eligible U.S. or Canadian residents, as defined by the Treaty, who avail themselves of this benefit afforded by the Treaty must (1) be beneficial owners on **May 30, 2007 ADR record date** and (2) submit to The Bank of New York /GlobeTax the following documentation with respect to this dividend payment no later than December 10, 2010.

DOCUMENTATION REQUIRED: FOR US RESIDENTS

******ALL FORMS MUST BE ORIGINALS******

10% PARTIAL REFUND

1. **THE BANK OF NEW YORK FILING COVER LETTER:** The cover letter **must** be submitted on company letterhead of the DTC Participant. The cover letter should state the name, address, taxpayer I.D., number of ADR shares, and the reclaim percentage for each ADR beneficial owner on the record date for which a claim is submitted. The format for the cover letter can be found in the following pages of this notice. (Exhibit A).
2. **CERTIFICATE OF RESIDENCY:** U.S. residents need to submit an original certificate of residency, IRS Form 6166, issued by the Internal Revenue Service, which will verify the Beneficial Owner's name, tax identification number, and status as a resident of the United States. **All Form 6166s must be originals and must be for the same tax year as the year of the dividend payment.** To obtain Form 6166, the **IRS Form 8802: Application for United States Residency Certification** must be completed.

When you have received Form 6166 from the IRS, please send all of the documentations and 6166 **together** to:

**The Bank of New York/GlobeTax
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Delhaize Group**

All DTC Participants who wish to file a request for a refund of excess withholding tax must submit the required documentation to the above address.

**DOCUMENTATION REQUIRED: FOR US RESIDENTS
25% FULL REFUND: QUALIFIED TAX EXEMPT PENSION AND CHARITIES**

A 0% rate applies on dividends paid to Pensions and Charities IF they are exempt from taxes in their own country AND they do not have any commercial operations or profit oriented activities. Please contact Hedy Kishel of The Bank of New York/GlobeTax at 800-915-3536 to obtain eligibility requirements.

1. **THE BANK OF NEW YORK FILING COVER LETTER:** This cover letter must be submitted on the company letterhead of the DTC Participant. The cover letter should state the name, address, taxpayer I.D., number of ADR shares, and the reclaim percentage for each ADR beneficial owner on the record date for which a claim is submitted. The format for the cover letter can be found in the following pages of this notice. (Exhibit A).
2. **CERTIFICATE OF RESIDENCY:** US residents need to submit an original certificate of residency, IRS Form 6166, issued by the Internal Revenue Service, which will verify the Beneficial Owner's name, tax identification number, and status as a resident of the United States. **All Form 6166 must be originals and must be for the same tax year as the year of the dividend payment.** To obtain Form 6166, the IRS **Form 8802: Application for United States Residency Certification** must be completed
3. **POWERS OF ATTORNEY (2):** for all forms signed by someone else other than the beneficial owner. **Two original Powers of Attorney must be provided for full reclaim.**
4. **SAFEKEEPING STATEMENT:** This statement must be submitted on your company letter head when the person signing the form is not the final beneficiary. A sample of the Safekeeping Statement can be found in the following pages of this notice in Exhibit B
5. **ANNEX 26** (certificate of exemption): The French version must be signed by the investor and returned to The Bank of New York. A sample of both an English and French version can be found in Exhibit C.

All DTC Participants who wish to file a request for a refund of excess withholding tax must submit the required documentation to the address below.

When you have received Form 6166 from the IRS, please send all of the documentations and 6166 **together** to:

**The Bank of New York/Globe Tax Services
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Delhaize Group**

**DOCUMENTATION REQUIREMENTS: CANADIAN RESIDENTS
10% PARTIAL REFUND**

1. **THE BANK OF NEW YORK FILING COVER LETTER:** This cover letter must be submitted on the company letterhead of the DTC Participant. The cover letter should state the name, address, and number of ADR shares for each ADR beneficial owner on the record date for which a claim is submitted. The format for the cover letter can be found in the following pages of this notice. (Exhibit A).
2. **CERTIFICATION OF RESIDENCY:** an original Certification of Residency issued by the Canadian Tax Authority should be provided to The Bank of New York / GlobeTax.
3. **SAFEKEEPING STATEMENT:** This statement must be submitted on your company letter head when the person signing the form is not the final beneficiary. A sample of the Safekeeping Statement can be found in the following pages of this notice in Exhibit B.
4. **BELGIAN TAX FORM DIV 276:** The standard tax form used for Belgian reclaims based on the double taxation of treaties. This form must be completed and signed by each beneficial owner or authorized representative (Exhibit D).

**DOCUMENTATION REQUIREMENTS: CANADIAN RESIDENTS
25% FULL REFUND: QUALIFIED TAX EXEMPT PENSION AND CHARITIES**

A 0% rate applies on dividends paid to Pensions and Charities IF they are exempt from taxes in their own country AND they do not have any commercial operations or profit oriented activities. Please contact Hedy Kishel of The Bank of New York/GlobeTax at 800-915-3536 to obtain eligibility requirements.

1. **THE BANK OF NEW YORK FILING COVER LETTER:** This cover letter must be submitted on the company letterhead of the DTC Participant. The cover letter should state the name, address, and number of ADR shares for each ADR beneficial owner on the record date for which a claim is submitted. The format for the cover letter can be found in the following pages of this notice. (Exhibit A).
2. **CERTIFICATION OF RESIDENCY:** an original Certification of Residency issued by the Canadian Tax Authority should be provided The Bank of New York/ GlobeTax.
3. **POWER OF ATTORNEYS** (notarized) for all forms signed by someone else other than the beneficial owner. **Two original Powers of Attorney must be provided for full reclaim.**

4. **SAFEKEEPING STATEMENT**: This statement must be submitted on your company letter head when the person signing the form is not the final beneficiary. A sample of the Safekeeping Statement can be found in the following pages of this notice in Exhibit B
5. **ANNEX 26** (certificate of exemption form): The French version must be signed by the investor and returned to The Bank of New York. A sample of both an English and French version can be found in Exhibit C.

DTC Participants must mail all documents stated below to:

The Bank of New York/Globe Tax Services
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Delhaize Group

CLAIMANTS RESIDENTS OUTSIDE THE U.S. OR CANADA
PARTIAL REFUND ONLY

1. **THE BANK OF NEW YORK FILING COVER LETTER**: This cover letter must be submitted on the company letterhead of the DTC Participant. The cover letter should state the name, address, taxpayer I.D. and number of ADR shares for each ADR beneficial owner on the record date for which a claim is submitted. The format for the cover letter can be found in the following pages of this notice. (Exhibit A).
2. **CERTIFICATION OF RESIDENCY**: Official proof certifying the legal status and fiscal profile of the investor (from fiscal authorities).
3. **SAFEKEEPING STATEMENT**: This statement must be submitted on your company letter head when the person signing the form is not the final beneficiary. A sample of the Safekeeping Statement can be found in the following pages of this notice in Exhibit B.
4. **BELGIAN TAX FORM DIV 276**: The standard tax form used for Belgian reclaims based on the double taxation of treaties. This form must be completed and signed by each beneficial owner or authorized representative, regardless of the country of residence of the investor (Exhibit D).

Some of the Non-U.S. and Non-Canadian withholding tax rates are as follows:

0%: Norway

10%: Bulgaria, China, Hungary, Kuwait, Mauritius, Russia, Taiwan, United Arab Emirates, United Kingdom

15%: Albania, Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Bangladesh, Belarus, Bosnia-Herzegovina, Brazil, Croatia, Cyprus Czech Republic, Denmark, Ecuador, Estonia, Finland, France, Gabon, Georgia, Germany, Greece, Hong Kong,

Iceland, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Japan, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Mongolia, Morocco, Netherlands, New Zealand, Nigeria, Philippines, Poland, Portugal, Romania, Rwanda, San Marino, Senegal, Serbia-Montenegro, Seychelles, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Sweden, Switzerland, Tajikistan, Tunisia, Turkmenistan, Ukraine, Uzbekistan, Venezuela, Vietnam

20%: Egypt, Thailand, Turkey

The Bank of New York Depository

(Exhibit A)

(MUST BE ON COMPANY LETTER HEAD)
SAMPLE FORMAT FOR COVER LETTER TO THE BANK OF NEW YORK
CLAIMS WILL NOT BE ACCEPTED WITHOUT THIS COVER LETTER

[DATE]

The Bank of New York
c/o Globe Tax Services
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Delhaize Group

Enclosed please find tax reclamation documents which we have submitted on behalf our clients who have had excess tax withheld on Belgian ADRs. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of **May 30, 2007** for the security **Delhaize Group**.

Below is the list of beneficial owners and their holdings. As required, original certification of residency documents which must be originals and must be for the same tax year as the year of the dividend payments (for each beneficial owner) are attached. **The ratio is 1 ADR Share to 1 Ordinary share.** The information is as follows:

| <u>Name and address of beneficial owner</u> <u>shares held</u> | <u>Taxpayer i.d. #</u> | <u># of ADRs held</u> | <u># Ordinary</u> |
|---|------------------------|-----------------------|-------------------|
| 1) | | | |
| 2) | | | |
| 3) | | | |
| 4) etc. | | | |
| | Grand Totals | _____ | |

We ask that The Bank of New York, as Depository, present these excess withholding tax refund requests on the above beneficial owners' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** should you have any questions.

Sincerely,

_____ [Signature of authorized signatory for DTC Participant]
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

Indemnification

Participants will be fully liable for all withholding taxes and any claims, penalties or interest to the Belgian Tax Authorities ("charge=backs"), including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. The Bank of New York shall not be liable for the failure to secure any refund.

(Exhibit B)

ON YOUR COMPANY LETTERHEAD

TO: The Bank of New York / GlobeTax
90 Broad Street 16th Floor
New York, NY 10004
Attn: Hedy Kishel

Please note the following statement.

I/We are or were the underlying beneficiary of the <ADR Share Amount> shares held in our safekeeping account at your office and were the recipient of any dividend proceeds. We hereby authorize you to lodge dividend tax reclaims and collect the refund proceeds from the Belgian Tax Authorities on our behalf.

The beneficial owner has been paid as follows:

Viz: <ADR SHARES> shares

| | | |
|--------------------------------|---|------------------|
| EUR <Dividend Rate> per share | € | <Gross Dividend> |
| Less: 25% Belgian dividend tax | € | <25% of Gross> |
| Net Amount | € | <75% of Gross> |

Place:

Date:

Name and Function: <Name of the Beneficial Owner>

Authorized signature:

<Signature of <Participant Name> Representative>

<Stamp>

(Exhibit C)

ANNEXE 26

PRECOMPTE MOBILIER

perçu par voie de retenue sur certains revenus de capitaux mobiliers

ATTESTATION

établie conformément à l'article 117, § 2, de l' A.R d'exécution C.I.R. 92 en ce qui concerne les revenus d'actions ou parts ou de capitaux investis alloués à certains épargnants non-résidents

IMPORTANT : L' exomération n'est pas accordée lorsque l'épargnant non-résident, bien qu'il gère en son nom les actions ou parts ou les parts de capitaux investis, est tenu d'en verser le produit au bénéficiaire final en vertu d'une obligation contractuelle.

(nom, prénoms ou dénomination et adresse complètes du déposant titulaire à la Banque

du (des) dépôt(s) numero(s) _____

certifie:

- 1° Qu'il n'a pas en Belgique
- a) son domicile, ou le siège de sa fortune;
 - b) son siège social, son principal établissement administratif, son siège de direction ou d'administration;
- 2° Qu'il est propriétaire ou usufruitier des actions ou parts déposés à découvert;
- 3° Qu'il ne se livre pas à une exploitation ou à des opérations de caractère lucratif et qu'il est exempté de tout imôt sur les revenus dans le pays dont il est résident.

s'engage a signaler immédiatement à la banque toute modification qui affecterait l'exactitude de la présente attestation.

Fiat à _____, le _____

Signature(s) ⁽¹⁾

(1) La (les) signature(s) autorisée(s) doit (doivent) être suivie(s) de la qualité du (des) signataire(s)

**THIS TEXT IS FOR INFORMATION ONLY. THE FRENCH VERSION
MUST BE SIGNED AND RETURNED TO JPMORGAN CHASE BANK.**

ANNEX 26

WITHHOLDING TAX

Withheld on certain income derived from movable capital

CERTIFICATION

Established in accordance with article 117.2 of the Royal Decree 92 of the Belgian Income Tax Code related to the income derived from shares or invested capital distributed to some non-residents.

IMPORTANT : The exemption is not granted if the non-resident holder, even if he manages in his own name the shares or the invested capital, is contractually obliged to pay the dividends to the final beneficial owner.

(Full name or denomination and full address of depositor)

Account holder with the bank

Of safekeeping account no.

CERTIFIES :

- 1° a) that he doesn't have in Belgium his domicile or his principal source of income;
b) that his business is not managed or controlled in Belgium and that he does not have his registered address in Belgium;
- 2° that he is the beneficial owner of the securities held in the safekeeping account;
- 3° that he is not engaged in any profitable activity and that he is exempt on income in his country of residence

AGREES to notify without delay the above mentioned bank of any change that would affect the accuracy of this present certification.

\

Date _____

Signature ⁽¹⁾ _____

⁽¹⁾ Capacity of signatory must be stated.