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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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**FORM 11-K**  
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(Mark One)

**ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 25, 2010

OR

**TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

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

Commission File Number 333-13302

- A. Full title of the plan and the address of the plan, if different from that of the issuer named below:
- J. H. HARVEY CO., LLC RETIREMENT PLAN  
727 South Davis Street  
Nashville, Georgia 31639
- B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

Etablissements Delhaize Frères et Cie "Le Lion" (Groupe Delhaize)  
Square Marie Curie 40  
1070 Brussels  
Belgium

# **J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**

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## **FINANCIAL STATEMENTS**

**For the fiscal years ended  
December 25, 2010 and December 26, 2009**

**and**

**Report of  
Independent Registered Public Accounting Firm**

**in**

**Accordance With  
Public Company Accounting Oversight Board**



**J.H. HARVEY COMPANY, LLC  
RETIREMENT PLAN**

**For the fiscal years ended December 25, 2010 and December 26, 2009**

**TABLE OF CONTENTS**

	<u>Page</u>
Report of Independent Registered Public Accounting Firm.....	1
Financial Statements:	
Statements of Net Assets Available for Benefits as of December 25, 2010 and December 26, 2009.....	2
Statements of Changes in Net Assets Available for Benefits for the fiscal years ended December 25, 2010 and December 26, 2009.....	3
Notes to Financial Statements .....	4-17
Supplemental Schedule – Form 5500, Schedule H, Line 4i— Schedule of Assets (Held at End of Year) as of December 25, 2010.....	18

NOTE: All other schedules required by Section 2520.130-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



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## REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To Participants and Plan Administrator of the  
J.H. Harvey Company, LLC Retirement Plan:

We have audited the accompanying statements of net assets available for benefits of the J.H. Harvey Company, LLC Retirement Plan (the "Plan") as of December 25, 2010 and December 26, 2009, and the related statements of changes in net assets available for benefits for the fiscal years ended December 25, 2010 and December 26, 2009. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 25, 2010 and December 26, 2009, and the changes in net assets available for benefits for the fiscal years ended December 25, 2010 and December 26, 2009, in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule listed in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Milligan and Company PLLC*

Raleigh, NC  
June 23, 2011

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**As of December 25, 2010 and December 26, 2009**

Assets:	2010	2009
Plan interest in Food Lion, Inc. Master Trust:		
Participant-directed investments (at fair value)	13,543,362	10,878,218
Participant-directed investments - Stable Value Fund (at fair value)	9,503,117	8,865,212
Wrapper contracts (at fair value)	4,613	12,400
 Total plan interest in Food Lion, Inc. Master Trust	 23,051,092	 19,755,830
 Contributions receivables:		
Employer's	1,041,292	1,083,823
Participants'	35,923	21,447
Notes receivables due from participants	1,702,421	1,286,661
 Total assets	 25,830,728	 22,147,761
 Net assets reflecting all investments at fair value	 25,830,728	 22,147,761
 Adjustment from fair value to contract value for interest in Food Lion, Inc. Master Trust relating to fully benefit-responsive investment contracts	  (409,774)	  (275,388)
 Net assets available for benefits	 \$ 25,420,954	 \$ 21,872,373

The accompanying notes are an integral part of these financial statements.

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS**  
**AVAILABLE FOR BENEFITS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

	<u>2010</u>	<u>2009</u>
<b>Additions:</b>		
Additions in net assets attributed to:		
Contributions:		
Employer's	\$ 1,768,330	\$ 1,739,667
Participants'	<u>1,295,168</u>	<u>1,150,233</u>
Total contributions	3,063,498	2,889,900
Plan interest in Food Lion, Inc. Master Trust investment income	1,712,303	2,994,580
Transfers from other plans	<u>162,518</u>	<u>11,424</u>
Total additions	<u>4,938,319</u>	<u>5,895,904</u>
<b>Deductions:</b>		
Deductions from net assets attributed to:		
Benefits paid to participants	1,324,729	629,518
Administrative expenses	19,076	18,852
Transfers to other plans	<u>45,933</u>	<u>885</u>
Total deductions	<u>1,389,738</u>	<u>649,255</u>
Net increase in net assets available for benefits	3,548,581	5,246,649
Net assets available for benefits:		
Beginning of year	<u>21,872,373</u>	<u>16,625,724</u>
End of year	<u>\$ 25,420,954</u>	<u>\$ 21,872,373</u>

The accompanying notes are an integral part of these financial statements.

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**1. DESCRIPTION OF THE PLAN**

The following description of the J.H. Harvey Company, LLC ("Harvey's") Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the "Summary Plan Description" for a more complete description of the Plan's provisions.

**General**—The Plan is sponsored by Food Lion, LLC (the "Company"), a wholly owned subsidiary of Delhaize America, Inc. (Delhaize). Harvey's, a supermarket chain, was acquired by Delhaize in 2003. The Plan is a defined contribution plan. The Plan Administrator is the Benefit Plan Committee of Delhaize America, Inc. and was appointed by the Board of Directors of the Company to control and manage the operation and administration of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

**Eligibility**—The Plan allows eligible employees to contribute a portion of their compensation to the Plan on a pre-tax basis as allowable under Internal Revenue Code ("IRC") Section 401(k). This provision of the Plan is referred to as the associates' savings portion of the Plan. To participate in the associate savings portion of the Plan, a participant must complete 1,000 hours of service and reach the age of 21. Additionally, all eligible employees, who have completed 1,000 hours of service without a subsequent break in service, are eligible to participate in the profit-sharing portion of the plan.

**Fiscal Year**—The Plan's fiscal year coincides with the date of the Company's final payroll period of each calendar year.

**Contributions**—Each year, participants may contribute, on a pretax basis, up to 50 percent of their annual compensation, as defined in the Plan, to the associates' savings portion of the Plan, subject to certain IRC limitations. The Company makes a safe harbor matching contribution equal to 100 percent of associate savings contribution on the first 3 percent of base compensation and 50 percent of the associate savings contribution on the next 2 percent that a participant contributes to the Plan through salary-reduction contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

In addition to associate saving and safe harbor contributions, the Company may contribute profit-sharing contributions. In 2010 and 2009, the Company made a profit-sharing contribution of 2% totaling \$1,027,434 and \$1,070,495, respectively. The contribution is generally paid in the first quarter of the following year.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
For the fiscal years ended December 25, 2010 and December 26, 2009

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**1. DESCRIPTION OF THE PLAN, continued**

*Participant Accounts*—Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions, the Company's match to participant's contributions, allocations of any additional contributions and Plan earnings, and charged with benefit payments and allocations of Plan losses and administrative expenses.

Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

*Master Trust*—The Plan's investment assets are primarily held in a Trust account at Merrill Lynch Bank and Trust Company, FSB (Merrill Lynch) (the "Custodian") and consist of an undivided interest in an investment account of the Food Lion, Inc. Master Trust (the "Master Trust"), a master trust established by Delhaize America, Inc, which is administered by Merrill Lynch, (the "Trustee"). Use of the Master Trust permits the commingling of affiliated entities trust assets with the assets of the Profit-Sharing and Retirement Plan of Kash n' Karry Food Stores, Inc., as well as Food Lion, LLC Profit Sharing and Retirement Plan for investment and administrative purposes. Although assets of these plans are commingled in the Master Trust, the Trustee maintains supporting records for the purpose of allocating the net income or loss of the investment account to the participating plans. The net investment income or loss of the investment assets is allocated by the Trustee to each participating plan based on the relationship of the interest of each plan to the total of the interests of the participating plans.

*Investments*—Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds, two common collective trusts, and the Delhaize Group American Depository Shares Fund as investment options for participants. In the event the participant fails to direct their investments 100%, any portion not properly directed shall be invested in the recommended fund directed by the Merrill Lynch Advice Access System based on existing participant profile information and inputs from the participant.

The Delhaize Group American Depository Shares Fund invests primarily in money market instruments and American Depository Receipts ("ADRs") representing the ordinary shares of Etablissements Delhaize Freres et Cie "Le Lion" S.A. ("Delhaize Group"), the parent company of the Company. The Plan's two common collective trusts are the ML Equity Index Trust I (the Fund) and the INVESCO Stable Value Fund (Stable Value Fund). Investments in the Fund include equity securities, short-term securities and financial futures contracts.

Continued



**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**1. DESCRIPTION OF THE PLAN, continued**

*Investments, continued*—The Stable Value Fund is a separately managed account, which invests primarily in fully benefit-responsive guaranteed investment contracts. The crediting interest rates of the guaranteed investment contracts ranged from 3.78 to 4.76 percent and 3.78 to 5.10 percent at December 25, 2010 and December 26, 2009, respectively.

*Vesting*—Participants are vested immediately in their contributions to the associates' savings portion of the Plan and the Company's safe harbor matching contributions, plus actual earnings thereon. A participant is 100 percent vested in the Company's profit-sharing portion after three years of service (five years of service for contributions for years ending prior to December 27, 2008, unless the participant was actively employed on December 27, 2008, in which case these contributions also become 100 percent vested after three years of service). Forfeited accounts of terminated participants may be used to reduce the Company's matching contributions, pay plan expenses, or may be allocated among eligible participants in accordance with the provisions of the Plan.

*Notes receivable due from participants*—Participants may borrow from their fund accounts a minimum of \$1,000 and up to a maximum of \$50,000, or 50 percent of their vested account balances, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Participants may have up to two loans outstanding at any time. Principal and interest is paid ratably through payroll deductions.

*Payment of Benefits*—On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account.

*Forfeited Accounts*—Upon termination of employment, participants forfeit their nonvested balances. Forfeited balances of terminated participants' nonvested accounts are used to reduce future employer contributions. Unallocated forfeiture balances as of December 25, 2010 and December 26, 2009 were \$232,665 and \$216,099 respectively. There were no forfeitures used to reduce employer-matching contributions in 2010 and 2009.

*Other*—Employees of the Company may become eligible to participate in other defined contribution plans sponsored by subsidiaries of Delhaize America, Inc. as a result of changes in employment between the subsidiaries. The resulting transfers of participant account balances to and from other plans have been reflected as such in the accompanying statement of changes in net assets available for benefits.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
For the fiscal years ended December 25, 2010 and December 26, 2009

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**1. DESCRIPTION OF THE PLAN, continued**

*Other, continued*—As of December 25, 2010 and December 26, 2009, transfers consisted of:

**Transfers to Other Plans**

	<u>2010</u>	<u>2009</u>
Food Lion	\$ 45,933	\$ 885
Total	<u>\$ 45,933</u>	<u>\$ 885</u>

**Transfers from Other Plans**

Food Lion	\$ 162,518	\$ 11,424
Total	<u>\$ 162,518</u>	<u>\$ 11,424</u>

*Amendments*—For distributions made prior to the first Plan year beginning on or after January 1, 2010, a distribution to a non-spouse beneficiary shall not be subject to the direct rollover requirements, the notice requirements or the mandatory withholding requirements of the applicable sections of the IRC.

Effective January 1, 2010, to participate in the profit sharing portion of the Plan, a participant must be at least 21 years of age and complete one year of service.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Accounting*—The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

*Stable Value Fund*—The Plan follows the provisions of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (ASC) Topic 962, *Plan Accounting-Defined Contribution Pension Plans* (Topic 962). Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan invests in investment contracts through the Food Lion, Inc. Master Trust. The Statement of Net Assets Available for Benefits presents the fair value of the investment in the master trust, as well as the adjustment of the investment in the master trust from fair value to contract value relating to investment contracts.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
For the fiscal years ended December 25, 2010 and December 26, 2009

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

***Risks and Uncertainties***—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates. The Plan utilizes various investment instruments, including mutual funds, common collective trusts, common stock, and fully benefit-responsive contracts. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

***Notes Receivable due from Participants***—Participant loans shall be measured at their unpaid balance plus any accrued but unpaid interest.

***Investment Valuation and Income Recognition***—The Plan's investments are stated at fair value. The fair value of the plan's interest in the master trust is based on the specific interest that each plan has in the underlying participant directed investment options.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade basis. Dividends are recorded on the ex-dividend date.

***Payment of Benefits***—Benefit payments to participants are recorded upon distribution.

***Administrative Expenses***—All expenses incident to the administration of the Plan and the trust including but not limited to legal, accounting, and Trustee's fees are permitted to be paid by the Plan. The Trustee may reimburse the Company for any expense paid by the Company that would otherwise have been properly chargeable to the Plan.

***Adoption of New Standards***—In February 2010 FASB released ASU 2010-06, Topic 820, *Improving Disclosures about Fair Value Measurements*; this standard requires disclosures of:

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

- any transfers in and out of Levels 1 & 2
- present separate information about purchases, sales, issuances, and settlements on a gross basis in level 3 and provides clarification of exiting disclosures as follows:
  - requires the disclosure of fair value measurement disclosures for each class of assets and liabilities;
  - requires the disclosure of valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements.

This standard is effective for interim and annual periods beginning after December 15, 2009, except for the disclosures about purchases, sales, issuances, and settlements in the roll forward activity in Level 3 fair value measurements, which are effective for interim and annual periods beginning after December 15, 2010. The Plan Administrator adopted this standard as of December 25, 2010.

On September 16, 2010, FASB approved for issuance the FASB Accounting Standards Update (“ASU”) 2010-25 on *Reporting Loans to Participants by Defined Contribution Pension Plans (“Topic 962”)*, which is effective for plan years ending after December 15, 2010. The new standard requires that participant loans be classified as notes receivable for US GAAP purposes. FASB accelerated this project to allow Plans the option of early adoption for financial statements ending December 31, 2009. The Plan adopted this standard as of December 25, 2010. Accordingly, the statements of net assets available for benefits reports notes receivable due from participants.

**Reclassifications**—Certain 2009 balances have been reclassified to conform to the current year presentation. These changes had no impact on previously reported net assets.

**3. STABLE VALUE FUND**

**Objectives of the Stable Value Fund**—The key objectives of the Stable Value Fund (“Fund”) are to provide preservation of principal, maintain a stable interest rate, and provide daily liquidity at contract value for participant withdrawals and transfers in accordance with the provisions of the Plan.

**Nature of Investment Contracts**—To accomplish the objectives outlined above, the Fund invests primarily in investment wrapper contracts (also known as Synthetic Guaranteed Investment Contracts (GICs)). In a wrapper contract structure, the underlying investments are owned by the Fund and held in trust for plan participants. The Fund purchases a wrapper contract from an insurance company or bank. The wrapper contract amortizes the realized and unrealized gains and losses on the underlying fixed income investments, typically over the duration of the investments, through adjustments to the future interest crediting rate (which is the rate earned by participants in the Fund for the underlying investments). The issuer of the wrapper contract provides assurance that the adjustments to the interest crediting rate do not result in a future interest crediting rate that is less than zero. An interest crediting rate less than zero would result in a loss of principal or accrued interest.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**3. STABLE VALUE FUND, continued**

*Calculating the Interest Crediting Rate in Wrapper Contracts*—The key factors that influence future crediting rates for a wrapper contract include:

- The level of market interest rates.
- The amount and timing of participant contributions, transfers, and withdrawals to and from the wrapper contract.
- The investment returns generated by the fixed income investments that support the wrapper contract.
- The duration of the underlying investments supporting the wrapper contract.

Wrapper contract interest crediting rates are typically reset on a monthly or quarterly basis. The wrapper contract values, as calculated by INVESCO as of December 25, 2010 and December 26, 2009 were \$4,613 and \$12,400, respectively. Because changes in market interest rates affect the yield to maturity and the market value of the underlying investments, they can have a material impact on the wrapper contract's interest crediting rate.

In addition, participant withdrawals and transfers from the Fund are paid at contract value but funded through the market value liquidation of the underlying investments, which also impacts the interest crediting rate. The resulting gains and losses in the market value of the underlying investments relative to the wrapper contract value are represented on the Plan's Statement of Net Assets available for benefits as the "Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Contracts." If the Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Contracts is positive for a given contract, this indicates that the wrapper contract value is greater than the market value of the underlying investments. The embedded market value losses will be amortized in the future through a lower interest crediting rate than would otherwise be applicable. If the Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Contracts is negative, this indicates that the wrapper contract value is less than the market value of the underlying investments. The amortization of the embedded market value gains will cause the future interest crediting rate to be higher than it otherwise would have been.

All wrapper contracts provide for a minimum interest crediting rate of zero percent. In the event that the interest crediting rate should fall to zero and the requirements of the wrapper contract are satisfied, the wrapper issuers will pay to the Plan the shortfall needed to maintain the interest crediting rate at zero. This helps to ensure that participant's principal and accrued interest will be protected.

*Average Yields Earned*—During 2010 and 2009, the average yield earned by the Master Trust for all fully benefit-responsive investment contracts was 2.006% and 5.595%. The average yield earned by the Master Trust for the fully benefit-responsive investment contracts with an adjustment to reflect the actual interest rate credited to participants during 2010 and 2009, was 3.865% and 4.066%.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**3. STABLE VALUE FUND, continued**

*Events That Limit the Ability of the Fund to Transact at Contract Value*—In certain circumstances, the amount withdrawn from the wrapper contract would be payable at fair value rather than at contract value. These events include: termination of the plan, a material adverse change to the provisions of the plan, if the employer elects to withdraw from a wrapper contract in order to switch to a different investment provider, or if the terms of a successor plan (in the event of the spin-off or sale of a division) do not meet the wrapper contract issuer's underwriting criteria for issuance of a clone wrapper contract.

The events described above that could result in the payment of benefits at market value rather than contract value are not probable of occurring in the foreseeable future.

*Issuer-Initiated Contract Termination*—Examples of events that would permit a wrapper contract issuer to terminate a wrapper contract upon short notice include the plan's loss of its qualified status, un-cured material breaches of responsibilities, or material and adverse changes to the provisions of the plan. If one of these events was to occur, the wrapper contract issuer could terminate the wrapper contract at the market value of the underlying investments.

**4. FAIR VALUE MEASUREMENTS OF MASTER TRUST**

In accordance with FASB ASC Topic 820, *Fair Value Measurements and Disclosures* (Topic 820), fair value is based upon one or more inputs, defined as assumptions that market participants would use in pricing an asset or liability. Fair value inputs are separated in a three tier hierarchy:

- Level One – observable, represents assets with unadjusted quoted market prices in active markets for identical assets.
- Level Two – other observable, quoted market prices for identical assets using industry standard models and based on prices other than quoted prices within level 1.
- Level Three – unobservable, reflect assets based on reporting entity's own assumptions and internally developed models or methodologies based on the best information available.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

**4. FAIR VALUE MEASUREMENTS OF MASTER TRUST, continued**

The fair values of the investment securities in the Master Trust classified by level held at December 25, 2010 and December 26, 2009 are as follows:

<b>2010</b>				
<u>Fair Value Measurements at Reporting Date Using:</u>				
	<u>Observable Inputs (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>	<u>Total</u>
<b>Investments</b>				
Delhaize Group Depository Shares	50,186,632	-	-	50,186,632
Mutual Funds	435,999,982	-	-	435,999,982
Common Collective Trusts	-	491,642,861	-	491,642,861
Wrapper Contract	-	-	218,835	218,835
<b>Total Investment</b>	<u>\$ 486,186,614</u>	<u>\$ 491,642,861</u>	<u>\$ 218,835</u>	<u>\$ 978,048,310</u>
<b>Plan's Interest in Master Trust as a percentage of total</b>	<u>2%</u>			

**Fair Value Measurements at Reporting Date Using Significant Unobservable Inputs (Level 3)**

December 26, 2009	<u>\$</u>	<u>Wrapper Contract</u>
Realized gains/(losses)	\$	629,079
Unrealized (losses)/gains relating to instruments still held at the reporting date		<u>(410,244)</u>
December 25, 2010	\$	<u>218,835</u>

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
For the fiscal years ended December 25, 2010 and December 26, 2009

**4. FAIR VALUE MEASUREMENTS OF MASTER TRUST, continued**

2009				
<u>Fair Value Measurements at Reporting Date Using:</u>				
	<u>Observable</u>	<u>Other</u>	<u>Unobservable</u>	
	<u>Inputs (Level 1)</u>	<u>Observable</u>	<u>Inputs (Level 2)</u>	<u>Inputs (Level 3)</u>
				<u>Total</u>
<b>Investments</b>				
Delhaize Group Depository Shares	\$ 54,658,709	\$ -	\$ -	\$ 54,658,709
Mutual Funds	376,331,365	-	-	376,331,365
Common Collective Trusts	-	489,986,513	-	489,986,513
Wrapper Contract	-	-	629,079	629,079
<b>Total Investment</b>	<u>\$ 430,990,074</u>	<u>\$ 489,986,513</u>	<u>\$ 629,079</u>	<u>\$ 921,605,666</u>
Plan's Interest in Master Trust as a percentage of total	<u>2%</u>			

Fair Value Measurements at Reporting Date Using Significant Unobservable Inputs (Level 3)

December 27, 2008	\$ 870,199
Realized gains/(losses)	-
Unrealized (losses)/gains relating to instruments still held at the reporting date	(241,120)
December 26, 2009	<u>\$ 629,079</u>



**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**4. FAIR VALUE MEASUREMENTS OF MASTER TRUST, continued**

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used as of December 25, 2010 and December 26, 2009, the measurement dates.

*Mutual Funds*—Shares of mutual funds are valued at the net asset value (NAV) of shares held at year-end.

*Delhaize Group Depository Shares*—Consist of money market investments and Delhaize Group ordinary shares, which are valued based on the closing price reported on the active market.

*Common Collective Trusts:*

*ML Equity Index Trust I*—Consists of equity securities, short-term investments and futures contracts. Equity securities are traded on stock exchanges on the NASDAQ Global Market and are valued at the last sale price or official close price on the exchange, as of the close of business or, lacking any sales, at the available bid price. Short-term investments (with a maturity of less than 60 days) are stated at amortized cost, which approximates fair value. Futures contracts are valued at the last sales price at the end of each day on the board of trade or exchange upon which they are traded.

*INVESCO Stable Value Fund*—Consists of Synthetic GICs and are valued at quoted market prices. See Note 3.

*Wrapper contracts*—The fair value of the wrapper contract for the Synthetic GIC is based on the replacement cost methodology, which represents a formula that considers the key factors underlying the fixed income portfolio and wrapper contract fees.

The preceding methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
For the years ended December 25, 2010 and December 26, 2009

**5. INTEREST IN MASTER TRUST**

The investments in the Master Trust at December 25, 2010 and December 26, 2009 are summarized as follows:

Investments:	2010	2009
Mutual funds:		
American Century Large Company Value Fund	\$ 93,403,949 *	\$ 15,827,912
American Europacific Growth	85,409,588 *	72,866,001 *
Goldman Sachs Small MID CAP Growth Fund	74,378,262 *	61,040,399 *
PIMCO Total Return Class	50,330,231 *	38,162,915
MFS Total Return Fund Class A	46,666,840	50,984,732 *
American Growth Fund of America	44,333,148	28,131,784
Alliance Bernstein Small	37,579,794	-
Fund For Institutions (FFI) Treasury Fund	3,351,508	1,164,341
Templeton Global Bond Fund	245,727	-
T. Rowe Price International Discovery	219,164	-
Vanguard International Value	81,771	-
Columbia Value and Restructuring Fund	-	84,881,626 *
Royce Pennsylvania Mutual Fund	-	23,271,655
Delhaize Group American Depository Shares Fund	50,186,632 *	54,658,709 *
Common collective trusts:		
INVESCO Stable Value Fund	450,852,281 *	449,764,671 *
ML Equity Index Trust I	40,790,580	40,221,842
Wrapper Contracts	218,835	629,079
Total investments	\$ 978,048,310	\$ 921,605,666
Plan's interest in net assets of Master Trust	\$ 23,051,092	\$ 19,755,830
Plan's interest in Master Trust as a percentage of the Total	2%	2%

\*Investments that represent 5% or more of net assets available for benefits.

The investment income of the Master Trust for the years ended December 25, 2010 and December 26, 2009 are summarized as follows:

	2010	2009
Dividend and interest income	\$ 14,029,876	\$ 12,725,830
Net appreciation/(depreciation) in fair value of investments:		
Common collective trust	20,261,363	14,818,704
Mutual funds	35,834,851	114,144,982
ADRs held by Delhaize Group American Depository Shares	(2,256,561)	9,996,821
Net appreciation in fair value of investments	53,839,653	138,960,507
Net investment gain income of Master Trust	\$ 67,869,529	\$ 151,686,337

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

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**6. EXEMPT PARTY-IN-INTEREST TRANSACTIONS**

At December 25, 2010 and December 26, 2009, the Plan held 6,932 and 6,014 shares, respectively, of the Delhaize Group American Depository Shares Fund, with a cost basis of \$527,750 and \$385,320, respectively.

Certain plan investments are shares of mutual funds and a common collective trust managed by the Trustee; therefore, these qualify as party-in-interest transactions. For the fiscal years ended December 25, 2010 and December 26, 2009, party-in-interest transactions related to investments totaled \$19,076 and \$18,852, respectively.

**7. PLAN TERMINATION**

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become 100 percent vested in their accounts.

**8. FEDERAL INCOME TAX STATUS**

The Plan is designed in accordance with section 401(k) of the Internal Revenue Code (IRC). However, no tax-exempt determination has been made by the Internal Revenue Service. Effective January 1, 2006, the Company adopted the prototype non-standardized 401(k) Profit Sharing Plan under its previous Trustee's affiliate AMVESCAP, therefore, management has not applied for its own Determination Letter. The Plan Administrator and their legal counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for taxes has been made.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan to report information regarding its exposure to various tax positions taken by the Plan, as required by Topic 740. The Plan has determined whether any tax positions have met the recognition threshold and have measured the Plan's exposure to those tax positions. Management believes that the Plan has adequately addressed all relevant tax positions and that there are no unrecorded tax liabilities. Any interest or penalties assessed to the Plan are recorded in administrative expenses. No interest or penalties from federal or state tax authorities were recorded in the accompanying financial statements.

Continued

**J.H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the fiscal years ended December 25, 2010 and December 26, 2009**

**9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of investments at fair value per the financial statements at December 25, 2010 and December 26, 2009 to Form 5500:

	2010	2009
Net assets available for benefits per financial statements	\$ 25,420,954	\$ 21,872,373
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	409,774	275,388
Net assets per Form 5500 Schedule of Assets (Held at End of Year)	\$ 25,830,728	\$ 22,147,761

**10. SUBSEQUENT EVENT**

The Plan evaluated its December 25, 2010 financial statements for subsequent events through June 23, 2011, the date the financial statements were issued. With the exception of the following, the Plan is not aware of any subsequent events which would require recognition or disclosure in the accompanying financial statements.

Effective January 1, 2011, the employees of the following companies are eligible to participate in the Plan: Risk Management Services, Inc.; Delhaize America Shared Services Group, LLC; Bottom Dollar Food Holding, LLC; Bottom Dollar Food Southeast, LLC; Bottom Dollar Food Northeast, LLC; Delhaize America Distribution, LLC; Delhaize America Transportation, LLC; Delhaize America Supply Chain Services, LLC; Commonwealth Food Lion, Inc. (and their successors); and any other business enterprise that is authorized by the Company.

**SUPPLEMENTAL SCHEDULE OF  
SELECTED FINANCIAL DATA**

**J. H. HARVEY COMPANY, LLC RETIREMENT PLAN**  
**FORM 5500, SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS**  
**(HELD AT END OF YEAR)**  
**As of December 25, 2010**

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**EIN # 05-0582869**  
**Plan Number: 003**

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Various participants	Participant loans (maturing 2011 to 2017 at interest rates of 4.25% to 9.25%)	**	<u>\$ 1,702,421</u>

\* Permitted party-in-interest

\*\*Cost information is not required for participant-directed investments and, therefore, is not included.


See notes to financial statements.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Benefit Plan Committee authorized by the Board of Managers of Delhaize America, LLC has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

J. H. HARVEY CO., LLC RETIREMENT PLAN

Date: June 23, 2011

By:   
Name: Alan Cardinal  
Title: Member of Delhaize America Benefit  
Plans Fiduciary Committee

## EXHIBITS

The following Exhibit is being filed with this Annual Report on Form 11-K:

Exhibit  
Number

Exhibit

23      Consent of Milligan and Company, LLC





Consultants and Certified Public Accountants

Meeting the Toughest Challenges.  
Inspiring Confidence. <sup>SM</sup>

Exhibit 23

### CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement No. 333-139274 of Etablissements Delhaize Frères et Cie "Le Lion" (Groupe Delhaize) on Form S-8 of the J. H. Harvey Co., LLC Retirement Plan of our report dated June 23, 2011, with respect to the statements of net assets available for benefits of the J. H. Harvey Co., LLC Retirement Plan as of December 25, 2010 and December 26, 2009, the related statements of changes in net assets available for benefits for the years ended, and the related supplemental schedule of Schedule H, Line 4i-Schedule of Assets (Held at end of Year) as of December 25, 2010, which report appears in the December 25, 2010 Annual Report on Form 11-K of the J. H. Harvey Co., LLC Retirement Plan.

*Milligan and Company PLLC*

Raleigh, NC  
June 23, 2011