

Mail Stop 3561

August 13, 2008

Peter I. Lynch, President
Winn-Dixie, Inc.
5050 Edgewood Court
Jacksonville, FL 32224-3699

Re: Winn-Dixie, Inc.
Form 10-K for Fiscal Year Ended June 27, 2007
Filed August 28, 2007
File No. 1-3657

Dear Mr. Lynch:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director