

Mail Stop 3561

November 24, 2008

*By U.S. Mail and facsimile to (863) 413-5702*

David P. Phillips  
Chief Financial Officer and Treasurer  
Publix Super Markets, Inc.  
3300 Publix Corporate Parkway  
Lakeland, FL 33811

**Re: Publix Super Markets, Inc.  
Form 10-K for Fiscal Year Ended December 29, 2007  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 13, 2008  
File No. 000-00981**

Dear Mr. Phillips:

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

Sincerely,

H. Christopher Owings  
Assistant Director