

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