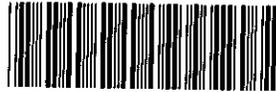


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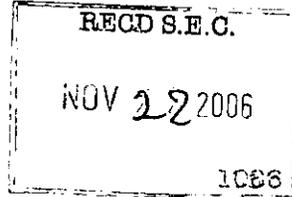
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THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
3500 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Michael S. Emen  
Senior Vice President  
Listing Qualifications



1-3657

By Facsimile and First Class Mail

November 21, 2006

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

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B THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that on November 21, 2006 The Nasdaq Stock Market (the "Exchange") received from Winn-Dixie Stores, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value of \$0.001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,