

1564



D. MICHAEL BYRUM
 Vice President, Corporate Controller
 and Chief Accounting Officer

August 22, 2002

Via Facsimile – (202) 942-9651
And Overnight Delivery

Mr. Jonathan G. Katz, Secretary
 Securities and Exchange Commission
 450 Fifth Street, NW
 Washington, DC 20549

Re: Winn-Dixie Stores, Inc. – Sworn Statements Pursuant to Section 21(a)(1)
 of the Securities Exchange Act of 1934

Dear Mr. Katz:

Enclosed you will find original Statements under Oath for Allen R. Rowland,
 Chief Executive Officer and Richard P. McCook, Chief Financial Officer for
 Winn-Dixie Stores, Inc.

We are including a duplicate copy of this letter with the hard copy of this filing,
 along with a stamped return envelope. We would appreciate your acknowledging
 receipt of the hard copy of this filing by dating the enclosed copy and returning it
 to us in the enclosed envelope.

Sincerely,

D. Michael Byrum
 Vice President, Controller
 and Chief Accounting Officer

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AUG 22 2002

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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Richard P. McCook, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Winn-Dixie Stores, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - The Company's Form 10-K for the fiscal year ended June 26, 2002.
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Winn-Dixie Stores, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

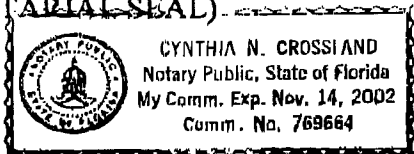
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AUG 22 2002

Richard P. McCook
Richard P. McCook

STATE OF FLORIDA)
COUNTY OF DUVAL)

The foregoing instrument was acknowledged before me this 22nd day of August, 2002, by Richard P. McCook, the Senior Vice President and Chief Financial Officer of Winn-Dixie Stores, Inc., a Florida corporation, on behalf of the corporation, who is personally known to me.

(NOTARIAL SEAL)



Cynthia N. Crossland
Printed Name: _____
NOTARY PUBLIC, State and County aforesaid
My Commission Expires: _____