

WINN DIXIE STORES INC
 Form 4
 February 29, 2008

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 BYRUM D MICHAEL

2. Issuer Name and Ticker or Trading Symbol
 WINN DIXIE STORES INC
 [WINN]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)
 C/O WINN-DIXIE STORES,
 INC., 5050 EDGEWOOD CT.
 (Street)

3. Date of Earliest Transaction
 (Month/Day/Year)
 02/27/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 VP, Corporate Controller

JACKSONVILLE, FL 32254

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock	02/27/2008 ⁽¹⁾		J ⁽¹⁾		3,093	A	\$ 17.1
Common Stock	02/27/2007		S ⁽²⁾		1,073	D	\$ 17.1

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474
 (9-02)

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price or Value of Underlying Securities (Instr. 3 and 4)
Restricted Stock Units	(3)	02/27/2008		J(1)	3,093	(4) (4)	Common Stock	3,093

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BYRUM D MICHAEL C/O WINN-DIXIE STORES, INC. 5050 EDGEWOOD CT. JACKSONVILLE, FL 32254			VP, Corporate Controller	

Signatures

/s/ Larry B. Appel
Attorney-in-Fact

02/29/2008

Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

The Restricted Stock Units were awarded under the Winn-Dixie Stores, Inc. Equity Incentive Plan. The Restricted Stock Units are

- (1) common stock equivalents because they are settled upon vesting solely in shares of common stock. The first one-third installment became vested and shares of stock were delivered to reporting person for that vesting.
- (2) Shares sold to satisfy tax withholding obligations that became due upon the vesting of RSU's.
- (3) Each restricted stock unit represents a contingent right to receive one share of Winn-Dixie Stores, Inc. common stock.
- (4) The restricted stock units vest in three equal annual installments beginning on the first anniversary of the date of grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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