UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): December 14, 2006

WINN-DIXIE STORES, INC.

(Exact Name of Registrant as Specified in its Charter)

Florida (State or Other Jurisdiction

of Incorporation)

1-3657 (Commission File Number) 59-0514290 (IRS Employer

Identification No.)

5050 Edgewood Court, Jacksonville, Florida (Address of Principal Executive Offices) 32254-3699 (Zip Code)

(904) 783-5000

(Registrant s telephone number, including area code)

Unchanged

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. Other Events.

On December 14, 2006, Winn-Dixie Stores, Inc. (the Company) issued a press release announcing that it currently anticipates the initial distribution of the Company s common stock under its Plan of Reorganization will occur on December 21, 2006. A copy of the press release is attached as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit 99.1 Press release dated December 14, 2006

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Winn-Dixie Stores, Inc.

Date: December 19, 2006

By: /s/ Peter L. Lynch Peter L. Lynch President and Chief Executive Officer

EXHIBIT INDEX

ExhibitDescriptionNumberDescriptionExhibit 99.1Press release dated December 14, 2006