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ly:Times New Roman" SIZE="2">"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 2.05. Costs Associated with Exit or Disposal Activities.**

On July 27, 2010, Winn-Dixie Stores, Inc. issued a press release announcing that it will close 30 non-remodeled, underperforming stores. The Company will also consolidate its four operating regions into three and reduce its workforce at the field and corporate support levels. These actions are expected to be completed by the end of the first quarter of fiscal 2011, which ends on September 22, 2010.

In connection with the actions announced today, the Company expects to incur charges in the range of \$35 to \$50 million in the first quarter of fiscal 2011. These charges include lease-related items of \$30 to \$45 million and other charges, including severance, of approximately \$5 million. The cash outflow for other charges of \$5 million is expected to be incurred in fiscal 2011. Lease-related items will be paid through the lease expirations.

The above estimates are preliminary and based on a number of significant assumptions and could change materially.

**Item 7.01 Regulation FD Disclosure.**

On July 27, 2010, Winn-Dixie Stores, Inc. (the Company) issued a press release reaffirming its financial guidance for its fiscal year ended June 30, 2010. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference. As used herein, the words, we, our, and us refer to the Company and its subsidiaries.

In the press release and in our other public statements in connection with the press release, as well as in analyzing and planning for our business, we supplement our use of financial measures that are calculated and presented in accordance with generally accepted accounting principles (GAAP) with the non-GAAP financial measure Adjusted EBITDA. Adjusted EBITDA is net income or loss adjusted to exclude income taxes, interest income, interest expense, depreciation, amortization, impairment charges, certain non-cash charges related to the Company's compensation programs, adjustments to the Company's self-insurance reserve, non-recurring gains, and items related to the Company's emergence from bankruptcy.

Adjusted EBITDA is presented because we believe that it is an important metric for evaluating our operating performance. Moreover, Adjusted EBITDA facilitates comparison of our results of operations with companies in our industry which may have different capital structures. EBITDA excludes the effects of financing and investing activities by eliminating the effects of interest, income taxes, depreciation, and amortization. Excluding the non-cash charges related to the Company's compensation programs, impairment charges, non-recurring gains, adjustments to the Company's self-insurance reserve, and items related to the Company's emergence from bankruptcy further helps to isolate operating performance and to facilitate such comparisons.

inasmuch as the items excluded are not a function of our current operating performance and affect our GAAP results regardless of our performance. In addition, certain of these items may vary significantly from period to period and may have a disproportionate effect in a given period, which may affect the comparability of the results.

Investors are cautioned that the usefulness of Adjusted EBITDA is limited by the fact that it excludes items which have or have had an effect on our overall financial performance, including the effects of our capital structure, the nature of our assets and liabilities, our equity compensation programs, restructuring efforts that we have taken and our bankruptcy and subsequent emergence. Due to these limitations, we use Adjusted EBITDA only in addition to and in conjunction with results presented in accordance with GAAP. We strongly encourage investors to review our consolidated financial statements and publicly filed reports in their entirety and not to rely on any single financial measure. Further, because non-GAAP financial measures are not standardized, it may not necessarily be possible to compare our use of Adjusted EBITDA with non-GAAP financial measures having the same or similar names used by other companies.

Copies of this Form 8-K and the earnings release are available at [http://www.winn-dixie.com/company/investor\\_info/investor\\_information.asp](http://www.winn-dixie.com/company/investor_info/investor_information.asp) in the SEC Filings section.

The information in this Form 8-K, including the exhibit, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and is not incorporated by reference into any filing of the Company, whether made before or after the date hereof, regardless of any general incorporation language in such filing.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

99.1 Press release dated July 27, 2010, of Winn Dixie Stores, Inc.

**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.

Date: July 27, 2010

**Winn-Dixie Stores, Inc.**

By: /s/ Peter L. Lynch

Peter L. Lynch  
President and Chief Executive Officer

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press release dated July 27, 2010, of Winn Dixie Stores, Inc.