

WINN DIXIE STORES INC
 Form 4
 September 23, 2008

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

OMB APPROVAL

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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 *
 ECKSTEIN FRANK OTTO

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)

3. Date of Earliest Transaction (Month/Day/Year)
 09/04/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 SVP, Retail Operations

C/O WINN-DIXIE STORES, INC., 5050 EDGEWOOD CT.

(Street)

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

JACKSONVILLE, FL 32254

(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) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|---|--|-----------------------------------|
| Common Stock | 09/04/2008 | | A | (A) Amount 12,802 (1) | \$ 0 12,802 (2) | D | |
| Common Stock | 09/22/2008(3) | | J(3) | (A) Amount 21,629 (3) | \$ 0 34,431 (4) (3) | D | |

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

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 (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. Amount or Number of Shares |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|-------------------------------|
| Option | \$ 14.06 | 09/04/2008 | | A | 46,746 | ⁽⁵⁾ 09/04/2015 | Common Stock | 46,746 |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|---|---------------|-----------|------------------------|-------|
| | Director | 10% Owner | Officer | Other |
| ECKSTEIN FRANK OTTO C/O WINN-DIXIE STORES, INC. 5050 EDGEWOOD CT. JACKSONVILLE, FL 32254 | | | SVP, Retail Operations | |

Signatures

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

09/22/2008

**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).
 - (1) Represents Restricted Stock Units ("RSUs") awarded on September 4, 2008 under the Winn-Dixie Stores, Inc. Amended and Restated Equity Incentive Plan. The RSUs become vested, and certificates for shares of common stock become deliverable, in four equal annual installments beginning on the first anniversary of the date of grant. Each RSU represents a contingent right to receive one share of Winn-Dixie Stores, Inc. common stock. The Issuer's method of reporting RSU grants (which may be settled only in Issuer stock) has been revised to report such grants in Table I rather than as previously reported in Table II.
 - (2) The amount of securities owned balance includes 12,802 RSUs for which stock certificates will be issued upon vesting. Represents 21,629 RSUs that were granted on February 22, 2007, 7,138 of which vested on February 22, 2008 (a non-reportable event) and 14,491 of which have not yet vested. The grant of these RSUs was previously and timely reported in Table II. The Issuer's method of reporting RSU grants (which may be settled only in Issuer stock) has been revised to report such grants in Table I rather than as previously reported in Table II. The RSUs vest in three equal installments beginning on the first anniversary of the date of grant.
 - (3) The amount of securities owned balance includes 27,293 RSUs for which stock certificates will be issued upon vesting.
 - (4) The Option shall vest in equal annual installments over 4 years beginning with 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. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.