

ISSUE

Attn: Trading and Market Making/Legal and Compliance/Operations/Systems UNIFORM PRACTICE ADVISORY (UPC # 066-2006) December 21, 2006 WHEN, AS AND IF ISSUED SETTLEMENT DATES

SETTLEMENT DATE

Winn-Dixie –Common Stock When Issued (WINNV) Thurs

Thursday, December 28, 2006

Questions regarding this notice should be directed to: Corporate Data Operations, 203.375.9609.

Tara Petta Director