

SECURITIES AND EXCHANGE COMMISSION

FORM 3

Filing Date: **2006-01-05** | Period of Report: **2005-12-28**
SEC Accession No. **0001181431-06-001819**

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REPORTING OWNER

OKO SCOTT A

CIK: **1271707**

Type: **3** | Act: **34** | File No.: **001-03657** | Film No.: **06513098**

Mailing Address

*PO BOX 19366
JACKSONVILLE FL
32245-9366*

Business Address

9042237495

ISSUER

WINN DIXIE STORES INC

CIK: **107681** | IRS No.: **590514290** | State of Incorporation: **FL** | Fiscal Year End: **0630**
SIC: **5411** Grocery stores

Mailing Address

*5050 EDWOOD CT
JACKSONVILLE FL 32254*

Business Address

*5050 EDGEWOOD CT
JACKSONVILLE FL 32224
9047835000*

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL	
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INITIAL STATEMENT OF 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

1. Name and Address of Reporting Person <u>OKO SCOTT A</u> (Last) (First) (Middle) <u>P O BOX 19366</u> (Street) <u>JACKSONVILLE, FL 32245-9366</u> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) <u>12/28/2005</u>	3. Issuer Name and Ticker or Trading Symbol <u>WINN DIXIE STORES INC [WNDXQ]</u>		
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) _____ Director _____ 10% Owner _____ Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) <u>TRUSTEE OF A 10% OWNER</u>		5. If Amendment, Date Original Filed (Month/Day/Year)
		6. Individual or Joint/Group Filing (Check applicable line) <input checked="" type="checkbox"/> Form Filed by One Reporting Person _____ Form Filed by More than One Reporting Person		

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
<u>Common Stock</u>	<u>366</u>	<u>D</u>	

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Signatures

Scott A. Oko

** Signature of Reporting Person

01/05/2006

Date

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

* 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).

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.