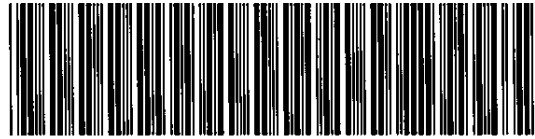


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Certified Copies _____ Certificates of Status _____

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CORPORATION SERVICE COMPANY

ACCOUNT NO. : 072100000032
REFERENCE : 605819 4724082
AUTHORIZATION : *[Handwritten Signature]*
COST LIMIT : \$ 43.75

ORDER DATE : November 16, 2006
ORDER TIME : 3:08 PM
ORDER NO. : 605819-060
CUSTOMER NO: 4724082

DOMESTIC FILINGS

NAME: WINN-DIXIE HANDYMAN, INC.

XX ARTICLES OF DISSOLUTION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Troy Todd - EXT# 2940

EXAMINER'S INITIALS: _____

Articles of Dissolution
of
WINN-DIXIE HANDYMAN, INC.,
a Florida corporation


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TALLAHASSEE, FLORIDA


Pursuant to Section 607.1403 of the Florida Statutes, the Florida Corporation,
Winn-Dixie Handyman, Inc., hereby submits the following Articles of Dissolution:

1. The name of the corporation, as currently filed with the Florida Department of State:
Winn-Dixie Handyman, Inc.
2. The document number of the corporation is: F34031
3. The dissolution was authorized pursuant to a Written Consent to Resolution by the Sole Shareholder of Winn-Dixie Handyman, Inc. in Lieu of Special Meeting dated November 21, 2006.
4. The Effective Date of dissolution is the date of recording.
5. Dissolution was approved by the sole shareholder. The number of votes cast for dissolution was sufficient, pursuant to the shareholder agreement and bylaws, for approval of the dissolution.
6. The sole shareholder of the corporation is Winn-Dixie Stores, Inc.

In Witness Whereof, the undersigned, being the sole shareholder of Winn-Dixie Handyman, Inc. has executed these Articles of Dissolution this 21 day of November, 2006.

Winn-Dixie Stores, Inc.,
its sole shareholder

By: 
Bennett Nussbaum
Senior Vice President

LEGAL APPROVED
ATTY: 
DATE: 10/24/06

**WRITTEN CONSENT TO RESOLUTION
BY THE SOLE SHAREHOLDER OF**

WINN-DIXIE HANDYMAN, INC.

IN LIEU OF SPECIAL MEETING

Pursuant to Section 607.0704 of the Florida Business Corporation Act, the undersigned, Winn-Dixie Stores, Inc. ("Winn-Dixie Stores, Inc." or "WD") being the sole shareholder of Winn-Dixie Handyman, Inc., a Florida corporation, ("Winn-Dixie Handyman, Inc." or "Winn-Dixie Handyman") hereby consents to and adopts the following resolutions and takes the following actions with the same force and effect as if such resolutions had been duly adopted and such actions duly taken at a special meeting of the sole shareholder called and convened for such purpose, effective this 21 day of November, 2006.

WHEREAS, on February 21, 2005 (the "Petition Date"), Winn-Dixie Stores, Inc. and certain of its subsidiaries filed voluntary petitions for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (as amended, the "Bankruptcy Code").

WHEREAS, pursuant to the First Modification of Joint Plan of Reorganization dated October 10, 2006 as filed in the above referenced case, Winn-Dixie Stores, Inc. intends to dissolve certain of its wholly owned subsidiaries, including Winn-Dixie Handyman, Inc.

NOW THEREFORE, BE IT RESOLVED, that the dissolution of Winn-Dixie Handyman, Inc., a wholly owned subsidiary of Winn-Dixie Stores, Inc., be and hereby shall be adopted; and,


BE IF FURTHER RESOLVED, that all documents and certificates to be executed and delivered by Winn-Dixie Handyman as may be necessary or desirable to carry into effect the intent and purpose of the foregoing resolutions, be and hereby are, approved and adopted, together with such certificates and documents that the officers and directors of Winn-Dixie Handyman, in their sole discretion, may deem necessary, advisable or appropriate, the execution thereof being deemed conclusive evidence of the approval of such document or certificate; and,


BE IT FURTHER RESOLVED, that the officers of the parent corporation and sole shareholder, Winn-Dixie Stores, Inc., shall be and each of them, acting alone, hereby is authorized, empowered and directed, by and on behalf of WD to negotiate, execute and deliver in the name of WD any and all instruments, certificates, documents and to take any and all actions as may be necessary or in their opinion desirable to carry into effect the intent and purpose of the foregoing resolutions; and,

BE IT FURTHER RESOLVED, that any and all actions heretofore and hereafter taken by any officer of WD that is related to the subject matter hereof, and is not inconsistent with the authorization contained herein in the forgoing resolutions is hereby ratified and confirmed as the act and deed of the sole shareholder.

IN WITNESS WHEREOF, the undersigned, being the sole shareholder of Winn-Dixie Handyman, Inc., has executed this written consent on the date first written above.

SOLE SHAREHOLDER:
Winn-Dixie Stores, Inc.

By: 
Bennett Nussbaum
Senior Vice President

LEGAL APPROVED
ATTY: 
DATE: 10/24/06