

Audit Committee Charter

Effective July 29, 2008

Purpose

This Audit Committee Charter sets forth the duties and responsibilities of the Audit Committee (the “Committee”) of Publix Super Markets, Inc. (the “Company”). The Committee is appointed by the Board of Directors (the “Board”) of the Company to assist the Board in fulfilling its oversight responsibilities with respect to matters involving the accounting, financial reporting and internal control functions of the Company. This includes assisting the Board in overseeing

- the integrity of the Company’s financial statements
- the adequacy of the Company’s system of internal controls, including disclosure controls and procedures
- the independent auditor’s qualifications, independence and performance
- the performance of the Company’s internal audit function and
- the Company’s compliance with legal and regulatory requirements.

In addition, the Committee shall prepare the report required by the rules of the Securities and Exchange Commission (the “Commission”) to be included in the Company’s proxy statement.

Membership

The Committee is composed of at least three Board members all of whom are independent as defined by Rule 10A-3 of the Securities Exchange Act of 1934 and the rules of the New York Stock Exchange.

Committee members are appointed annually by the Board to serve a term of one year. The Board appoints the Committee Chairperson.

continued on next page

Audit Committee Charter, Continued

Member skills and training

Committee members shall have

- an inquiring attitude, objectivity and sound judgment
- knowledge of the primary industry in which the Company operates
- a working familiarity with financial statements and basic finance and accounting practices or shall at the time of appointment undertake training for that purpose and
- the ability to understand key business and financial controls and related control processes.

At least one Committee member shall be a financial expert as that term is defined by the rules of the Commission.

All Committee members are encouraged to enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside organization.

Meetings

The Committee shall meet at least four times annually or as often as necessary to carry out its responsibilities. The Committee Chairperson shall approve an agenda in advance of each meeting. The Committee shall meet quarterly with management, legal, internal audit and the independent auditor to review the financial information included in the Company's Form 10-Q or Form 10-K and proxy statement prior to their filing. In addition, as part of its responsibility to foster open communication, the Committee shall meet with management, legal, internal audit and the independent auditor in separate sessions to discuss any matters that the Committee or these groups believe should be discussed. The Committee may request any employees of the Company or any outside advisors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. Any meeting may be conducted telephonically.

continued on next page

Audit Committee Charter, Continued

Authority

The Committee shall have the authority to engage in any activity, take any action or authorize any investigation appropriate to fulfilling its responsibilities. The Committee shall also have full access to any of the Company's employees as well as the right to hire outside advisors to assist the Committee in connection with its responsibilities. The Committee shall keep the Company's Chief Financial Officer advised as to the general range of anticipated expenses for outside advisors and shall inform the Board of any such expenditures.

Core responsibilities

The Committee has the following core responsibilities:

- assessing the processes related to the Company's risks and control environment
- overseeing financial reporting
- overseeing the independent audit process
- overseeing the internal audit process and
- overseeing compliance with legal and regulatory requirements.

To accomplish these, the Committee shall establish and maintain free and open communication between the Board, management, legal, internal audit and the independent auditor.

Limitations

The Committee relies on the expertise and knowledge of management, legal, internal audit and the independent auditor in carrying out its oversight responsibilities. Management is responsible for determining the Company's financial statements are complete, accurate and in accordance with generally accepted accounting principles (GAAP). The independent auditor is responsible for auditing the Company's financial statements. While the Committee has the authority and responsibilities set forth in this Charter, the Committee is not responsible for planning or conducting audits, determining the Company's financial statements are complete, accurate and in accordance with GAAP, conducting investigations or assuring compliance with laws, regulations and the Company's internal policies, procedures and controls.

continued on next page

Audit Committee Charter, Continued

Assessing risks and the control environment

The Committee shall fulfill its responsibility for assessing the processes related to the Company's risks and the control environment by performing these activities.

1. Encourage management to foster an atmosphere that supports a strong control environment.
2. Review and assess management's processes for identifying, analyzing and minimizing significant risks and exposures to the Company.
3. Review with management the significant risks and exposures to the Company and their impact or potential impact on the financial statements.
4. Review with management, legal, internal audit and the independent auditor the adequacy of the Company's internal control environment and controls in areas representing significant financial and business risk.
5. Review any disclosures made to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting.
6. Review and monitor policies of corporate conduct.
7. Review and monitor a process for the receipt, retention and treatment of complaints received by the Company regarding accounting or auditing matters and for the confidential, anonymous submission by associates and others of concerns regarding accounting or auditing matters.

continued on next page

Audit Committee Charter, Continued

Overseeing financial reporting	<p>The Committee shall fulfill its responsibility for overseeing financial reporting by performing these activities.</p> <ol style="list-style-type: none">1. Review and discuss with management, legal, internal audit and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements.2. Review and discuss with management, legal, internal audit and the independent auditor the Company's critical accounting policies and practices and the appropriateness of any changes in critical accounting policies and practices.3. Review with management, legal, internal audit and the independent auditor the independent auditor's judgments about the quality, not just the acceptability, of the Company's critical accounting policies and practices as applied in its financial reporting. This includes any alternative GAAP treatments that were discussed with management, ramifications of those treatments, the auditor's preferred treatment and any material written communications with management.4. Review and assess the appropriateness of significant conflicts of interests and related-party transactions.5. Review and discuss with management, legal, internal audit and the independent auditor the effect of applicable regulatory initiatives and accounting pronouncements on the Company.6. Prior to filing the Company's Form 10-Q with the Commission, review and discuss with management, legal, internal audit and the independent auditor the Company's quarterly financial information, including the independent auditor's review of the quarterly financial statements, the disclosure assessment process and the Chief Executive Officer and Chief Financial Officer certification of the financial statements.
---------------------------------------	---

continued on next page

Audit Committee Charter, Continued

Overseeing financial reporting, continued

7. Prior to filing the Company's Form 10-K and proxy statement with the Commission, review and discuss with management, legal, internal audit and the independent auditor
 - the Company's audited financial statements, including disclosures made in management's discussion and analysis
 - the Company's Form 10-K, including the audited financial statements, related footnotes, the disclosure assessment process and the Chief Executive Officer and Chief Financial Officer certification of the financial statements
 - the Company's proxy statement
 - the independent auditor's audit and related opinion on the financial statements
 - the independent auditor's audit and related opinion on the Company's internal control over financial reporting and
 - other matters to be discussed in accordance with Statement on Auditing Standards No. 61 related to the conduct of the audit.
8. Approve the Audit Committee Report required by the rules of the Commission to be included in the Company's proxy statement.
9. Recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

continued on next page

Audit Committee Charter, Continued

Overseeing the independent audit process

The Committee shall have authority for overseeing the independent audit process. The Committee shall fulfill its responsibility for overseeing the independent audit process by performing these activities.

1. Engage the independent auditor who shall report directly to the Committee. The Committee is responsible for selecting the independent auditor, approving the compensation of the independent auditor, evaluating the performance of the independent auditor and reviewing and approving the discharge of the independent auditor.
2. Evaluate periodically whether the Company should change its independent auditor or audit team personnel.
3. Pre-approve all audit services and permitted non-audit services (including the fees and terms) to be performed for the Company by the independent auditor. The Committee may delegate to one or more members the authority to grant pre-approval of audit services and permitted non-audit services provided the approval is presented to the Committee at its next scheduled meeting.
4. Oversee the work of the independent auditor for the purpose of preparing or issuing an audit report or related work. This includes resolving disagreements between management and the independent auditor regarding financial reporting.
5. Recommend to the Board policies related to the Company hiring current or former employees of the independent auditor.
6. Review and discuss with management, legal, internal audit and the independent auditor the rationale for engaging an audit firm other than the principal independent auditor to perform services related to financial reporting.
7. Obtain and review a written report from the independent auditor that describes all relationships between the independent auditor and the Company, including the impact of any disclosed relationship on the auditor's objectivity and independence.
8. Obtain from the independent auditor confirmation of the independent auditor's compliance with rotation of appropriate audit personnel as required under the rules of the Commission.

continued on next page

Audit Committee Charter, Continued

Overseeing the independent audit process, continued

9. Obtain and review a written report from the independent auditor that describes
 - the independent auditor's quality control procedures
 - any material issues raised by the most recent internal quality control or peer review of the auditor
 - any material issues raised by any inquiry or investigation by governmental or professional authorities within the preceding five years
 - any steps taken to deal with such material issues and
 - the impact of any such material issues on the quality of services performed by the independent auditor.
 10. Review with management, legal, internal audit and the independent auditor the scope of the proposed audit, the overall audit plan and the extent of audit services to be provided.
 11. Review with management, legal, internal audit and the independent auditor the coordination of audit effort to assure completeness of coverage, reduction of redundant efforts and the effective use of audit resources.
-

Overseeing the internal audit process

The Committee shall fulfill its responsibility for overseeing the internal audit process by performing these activities.

1. Review and concur in the appointment, replacement, reassignment or dismissal of the Chief Internal Auditor.
 2. Review with the Chief Internal Auditor
 - the internal audit department charter
 - the independence and objectivity of the internal auditors
 - the annual audit plan and scope
 - the process used to develop the annual audit plan
 - the internal audit department staffing and
 - internal audit's compliance with the Institute of Internal Auditors' (IIA) Standards for the Professional Practice of Internal Auditing.
 3. Review with internal audit, management and legal
 - the status of internal audit activities
 - significant findings and recommendations, including management's responses and the current status of the recommendations
 - any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information and
 - any changes required in the planned scope of the audit plan.
-

continued on next page

Audit Committee Charter, Continued

Overseeing compliance with legal and regulatory requirements

The Committee shall fulfill its responsibility for overseeing compliance with legal and regulatory requirements by performing these activities.

1. Review any matters of significant financial misconduct. These matters should be immediately brought to the attention of the Committee by management, legal, internal audit, the independent auditor or any other appropriate source.
 2. Review with the Company's General Counsel any legal or regulatory matters that may have a significant impact on the financial statements and on compliance policies and programs.
 3. Receive and review reports from the Company's General Counsel, or any other appropriate source, providing evidence of a material violation of securities law or breach of fiduciary duty or similar violation by the Company of any applicable law or regulation.
-

Other responsibilities

The Committee shall have the following additional responsibilities.

1. Make regular reports to the Board, including providing minutes of Committee meetings to the Board detailing the Committee's activities, conclusions and recommendations.
 2. Periodically review and assess the Committee's performance in carrying out its roles and responsibilities, seeking input from senior management, the Board and others.
 3. Annually review and update the Committee's Charter and recommend any proposed changes to the Board for approval.
 4. Ensure the Committee's Charter is posted on the Company's web site or published at least every three years as required under the rules of the Commission.
-