

Mail Stop 3561

October 30, 2006

Via U.S. Mail & Facsimile (402) 397-1806

Ms. Robyn Mabe
Vice President and Chief Financial Officer
Western Sizzlin Corporation
1338 Plantation Road
Roanoke, VA 24012

**Re: Western Sizzlin Corporation
Amendment No. 2 to Registration Statement on Form S-3
Filed October 26, 2006
File No. 333-137222**

Dear Ms. Mabe:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

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1. We note the additional disclosure you have provided in response to comment 3 from our letter of October 23, 2006. As you have with the authority granted to Mr. Biglari to invest surplus cash, please describe the limitations on his authority to invest borrowed funds.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Joshua Ravitz at (202) 551-4817 or me at (202) 551-3755 with any other questions.

Sincerely,

Max A. Webb
Assistant Director

cc: Via Facsimile (402) 397-1806
Michael Pallesen, Esq.
Cline, Williams, Wright, Johnson & Oldfather, LLP