



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

October 30, 2009

Via Fax & U.S. Mail

Mrs. Robyn B. Mabe  
Chief Financial Officer  
Western Sizzlin Corporation  
416 South Jefferson Street, Suite 600  
Roanoke, Virginia 24011

**Re: Western Sizzlin Corporation  
Form 10-K for the year ended December 31, 2008  
File No. 000-25366**

Dear Mrs. Mabe:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief