

SASCO CAPITAL INC / CT/
Form SC 13G
February 06, 2006

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. ___)*

Big Lots, Inc.

(Name of Issuer)

Common Stock, Par Value \$0.01 Per Share

(Title of Class of Securities)

089302103

(CUSIP Number)

December 31, 2005

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting
persons initial filing on this form with respect to the subject class
of securities, and for any subsequent amendment containing information
which would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not
be deemed to be filed for the purpose of Section 18 of the Securities
Exchange Act of 1934 (Act) or otherwise subject to the liabilities of
that section of the Act but shall be subject to all other provisions
of the Act (however, see the Notes).

(Continued on following pages (s))

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(1) Names of Reporting Persons, S.S. or I.R.S. Ident. Nos. of Above Persons

Sasco Capital, Inc.

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(2) Check the Appropriate Box if a Member of a Group* (a) / /
(b) / X /

(3) SEC Use Only

(4) Citizenship or Place of Organization

Fairfield, Connecticut

Number of Shares (5) Sole Voting Power

Beneficially

Owned by 2,644,200

Each Reporting

Person With (6) Shared Voting Power

None

(7) Sole Dispositive Power

6,303,500

(8) Shared Dispositive Power

None

(9) Aggregate Amount Beneficially Owned by Each Reporting Person

6,303,500

(10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*

(11) Percent of Class Represented by Amount in Row (9)

5.5%

(12) Type of Reporting Person*

IA

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Item 1(a) Name of Issuer:

The issuer of the securities to which this statement relates is
Big Lots, Inc.

Item 1(b) Address of Issuers Principal Executive Offices:

300 Phillipi Road
Columbus, OH 43228

Item 2(a) Name of Person Filing:

Sasco Capital, Incorporated

Item 2(b) Address of Principal Business Office:

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10 Sasco Hill Road
Fairfield, CT 06824

Item 2(c) Citizenship:

Sasco Capital, Inc. is a Connecticut corporation whose office is at Fairfield, Connecticut.

Item 2(d) Title of Class of Securities:

Common stock, par value \$0.01 per share.

Item 2(e) CUSIP Number:

089302103

Item 3 This statement is filed pursuant to Rule 13d-1(b) and the person filing:

Daniel L. Leary, Secretary, for Sasco Capital, Inc.

Item 4 Ownership.

None.

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Item 5 Ownership of 5% or less of a Class

Not applicable.

Item 6 Ownership of More than 5% on Behalf of Another Person.

Not applicable.

Item 7 Identification and Classification of the Subsidiary Which Acquired Security Being Reported on by the Parent Holding Company.

Not applicable.

Item 8 Identification and Classification of Members of the Group.

Not applicable.

Item 9 Notice of Dissolution of Group.

Item 10 Certification.

To the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Daniel L. Leary
Secretary
February 3, 2006