

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 23, 2008

## via U.S. mail and facsimile

James P. Waters, Chief Financial Officer Hillman Companies, Inc. 10590 Hamilton Avenue Cincinnati, Ohio 45231

RE: Hillman Companies, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2007

Filed March 28, 2008

Forms 10-Q for the Fiscal Quarters Ended March 31, 2008 and

June 30, 2008 File No. 1-13293

Dear Mr. Waters:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691, or me at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief