



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

September 29, 2010

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

RE: The Hillman Companies, Inc.
Item 4.01 Form 8-K filed September 17, 2010
Item 4.01 Form 8-K/A filed September 24, 2010
File No. 1-13293

Dear Mr. Waters:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon
Staff Accountant