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

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 28, 2007

The Hillman Companies, Inc.

(Exact name of registrant as specified in its charter)

Delaware	**001-13293**	**23-2874736**
(State or other jurisdiction of incorporation)	(Commission File No.)	(I.R.S. Employer Identification No.)

Registrant's telephone number, including area code: **(513) 851-4900**

Not Applicable
(Former name or former address,
if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 9.01. Financial Statements and Exhibits.

Explanatory Note

This Current Report on Form 8-K/A amends and supplements Items 9.01(a) and 9.01(b) of the Current Report on Form 8-K filed by The Hillman Companies, Inc. (the "Company") on December 28, 2007, to include financial information of All Points Industries, Inc. acquired by the Company pursuant to a Stock Purchase Agreement on December 28, 2007.

(a) *Financial Statements of Business Acquired.*

The audited financial statements of All Points Industries, Inc. as of December 31, 2006 and December 31, 2005 are filed as Exhibit 99.1 to this amended Current Report on Form 8-K and are incorporated in their entirety into this item by reference. The unaudited financial statements of All Points Industries, Inc. as of September 30, 2007 and September 30, 2006 are furnished as Exhibit 99.2 to this amended Current Report on Form 8-K and are incorporated in their entirety into this item by reference.

(b) *Pro Forma Financial Information*

The unaudited pro forma condensed combined financial statements, which includes the unaudited pro forma condensed combined balance sheet as of September 30, 2007, and the unaudited pro forma condensed combined statement of operations for the nine months ended September 30, 2007 and for the year ended December 31, 2006 are furnished as Exhibit 99.3 to this amended Current Report on Form 8-K and are incorporated in their entirety into this item by reference.

(c) *Exhibits*

EXHIBIT NUMBER	DESCRIPTION
23.1	Consent of Causey Demgen & Moore Inc., filed herewith.
99.1	Audited Balance Sheet of All Points Industries, Inc. as of December 31, 2006 and December 31, 2005, and the related Income Statement, Statement of Stockholders' Equity and Statement of Cash Flows for the fiscal years ended December 31, 2006 and December 31, 2005.
99.2	Unaudited Condensed Balance Sheet of All Points Industries, Inc. as of September 30, 2007 and September 30, 2006, and the related Condensed Statements of Operations and Condensed Statement of Cash Flows for the nine months ended September 30, 2007 and September 30, 2006.
99.3	Unaudited Pro Forma Condensed Combined Balance Sheet as of September 30, 2007 and Unaudited Pro Forma Condensed Combined Statement of Operations for the nine months ended September 30, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 10, 2008

THE HILLMAN COMPANIES, INC.

/s/ James P. Waters
James P. Waters
Chief Financial Officer

EXHIBIT LIST

EXHIBIT NUMBER	DESCRIPTION
23.1	Consent of Causey Demgen & Moore Inc., filed herewith.
99.1	Audited Balance Sheet of All Points Industries, Inc. as of December 31, 2006 and December 31, 2005, and the related Income Statement, Statement of Stockholders' Equity and Statement of Cash Flows for the fiscal years ended December 31, 2006 and December 31, 2005.
99.2	Unaudited Condensed Balance Sheet of All Points Industries, Inc. as of September 30, 2007 and September 30, 2006, and the related Condensed Statements of Operations and Condensed Statement of Cash Flows for the nine months ended September 30, 2007 and September 30, 2006.
99.3	Unaudited Pro Forma Condensed Combined Balance Sheet as of September 30, 2007 and Unaudited Pro Forma Condensed Combined Statement of Operations for the nine months ended September 30, 2007.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

In connection with the filing of Form 8-K/A (included in the exhibits to such filing) we hereby consent to the inclusion herein of our report dated December 17, 2007 on the financial statements of All Points Industries, Inc. for the years ended December 31, 2006 and 2005.

Denver, Colorado
March 7, 2008

/s/CAUSEY DEMGEN & MOORE INC.

EXHIBIT 99.1

ALL POINTS INDUSTRIES, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005

WITH

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Shareholders of
All Points Industries, Inc.

We have audited the accompanying balance sheets of All Points Industries, Inc. at December 31, 2006 and 2005 and the related statements of income, stockholders' equity and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the financial position of All Points Industries, Inc. at December 31, 2006 and 2005, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules on pages 12 and 13 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Causey Demgen & Moore Inc.

Denver, Colorado
December 17, 2007

ALL POINTS INDUSTRIES, INC.
BALANCE SHEET
December 31, 2006 and 2005

	2006	2005
ASSETS		
Current assets:		
Cash	$ 47,154	$ 54,600
Trade accounts receivable, net of allowance for losses of $77,000 and $48,700, respectively (Note 1):	1,134,476	1,515,847
Inventories (Note 2)	11,639,568	7,416,406
Total current assets	12,821,198	8,986,853
Property and equipment (Note 2):		
Leasehold improvements	—	48,778
Machinery and equipment	506,110	376,214
Office furniture and equipment	71,771	65,771
Transportation equipment	534,744	383,265
	1,112,625	874,028
Less accumulated depreciation and amortization	(578,044)	(431,059)
Net property and equipment	534,581	442,969
Other assets (Note 2):		
Goodwill	399,306	399,306
Deposits (Note 4)	9,256	9,256
	408,562	408,562
	$ 13,764,341	$ 9,838,384
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 1,496,316	$ 915,925
Note payable — bank (Note 2)	600,000	467,737
Note payable — shareholder (Note 2)	—	70,594
Accrued expenses	108,834	138,552
Total current liabilities	2,205,150	1,592,808
Commitments and contingencies (Note 5)		
Stockholders' equity:		
Common stock, no par; authorized 1,000 shares, 100 shares issued and outstanding	50,000	50,000
Retained earnings	11,509,191	8,195,576
Total stockholders' equity	11,559,191	8,245,576
	$ 13,764,341	$ 9,838,384

See accompanying notes.

ALL POINTS INDUSTRIES, INC.
INCOME STATEMENT
For the Years Ended December 31, 2006 and 2005

	2006		2005	
	Amount	Percent	Amount	Percent
Net sales	$ 34,435,842	100.0%	$ 30,227,534	100.0%
Cost of sales	23,001,452	66.8%	20,496,863	67.8%
Gross profit	11,434,390	33.2%	9,730,671	32.2%
Operating expenses:				
Selling	3,990,776	11.6%	3,340,065	11.0%
General and administrative	3,243,858	9.4%	1,941,959	6.5%
Total operating expenses	7,234,634	21.0%	5,282,024	17.5%
Income from operations	4,199,756	12.2%	4,448,647	14.7%
Other income (expense):				
Interest income	61,360	0.1%	213	0.0%
Interest expense	(3,847)	0.0%	(23,634)	-0.1%
Other, net	126,378	0.4%	61,472	0.2%
	183,891	0.5%	38,051	0.1%
Net income	$ 4,383,647	12.7%	$ 4,486,698	14.8%

See accompanying notes.

ALL POINTS INDUSTRIES, INC.
STATEMENT OF STOCKHOLDERS' EQUITY
For the Years Ended December 31, 2006 and 2005

	Common Stock		Retained	
	Shares	Amount	earnings	Total
Balance, December 31, 2004	1,000	$ 50,000	$ 3,708,878	$ 3,758,878
Net income for the year ended December 31, 2005	—	—	4,486,698	4,486,698
Balance, December 31, 2005	1,000	50,000	8,195,576	8,245,576
Net income for the year ended December 31, 2006	—	—	4,383,647	4,383,647
Distributions to stockholders	—	—	(1,070,032)	(1,070,032)
Balance, December 31, 2006	1,000	$ 50,000	$ 11,509,191	$ 11,559,191

See accompanying notes.

ALL POINTS INDUSTRIES, INC.
STATEMENT OF CASH FLOWS
For the Years Ended December 31, 2006 and 2005

	2006	2005
Cash flows from operating activities:		
Net income	$ 4,383,647	$ 4,486,698
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation and amortization	229,119	160,529
Gain on sale of property and equipment	(2,872)	(397)
Provision for doubtful accounts	28,300	39,500
Changes in current assets and liabilities:		
Accounts receivable	353,071	(210,952)
Inventories	(4,223,162)	(4,856,530)
Accounts payable	580,391	174,208
Accrued expenses	(29,718)	71,232
Total adjustments	(3,064,871)	(4,622,410)
Net cash provided by (used in) operating activities	1,318,776	(135,712)
Cash flows from investing activities:		
Proceeds from sale of property and equipment	14,318	15,614
Purchases of property and equipment	(332,177)	(394,232)
Net cash used in investing activities	(317,859)	(378,618)
Cash flows from financing activities:		
Distributions made to stockholders	(1,070,032)	—
Proceeds from notes payable	750,000	2,627,913
Repayments of notes payable	(688,331)	(2,110,835)
Net cash provided by (used in) financing activities	(1,008,363)	517,078
Net increase (decrease) in cash	(7,446)	2,748
Cash at beginning of year	54,600	51,852
Cash at end of year	$ 47,154	$ 54,600

Supplemental cash flow information:

The Company paid $6,522 and $20,959 for interest during the years ended December 31, 2006 and 2005, respectively.

See accompanying notes.

ALL POINTS INDUSTRIES, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2006 and 2005

1. Organization and summary of significant accounting policies

All Points Industries, Inc. ("Company") is a wholesale distributor of bolts and screws for window protectors and other products. The Company was organized under the laws of the State of Florida on July 24, 1996.

Consolidation of variable interest entities:

In December 2003, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 46R, "Consolidation of Variable Interest Entities" ("FIN 46R"), which is an interpretation of Accounting Research Bulletin No. 51, "Consolidated Financial Statements" ("ARB 51"). FIN 46R addresses the application of ARB 51 to variable interest entities ("VIEs"), and generally requires that assets, liabilities and results of activities of a VIE be consolidated into the financial statements of the enterprise that is considered the primary beneficiary. VIEs are primarily entities that lack sufficient equity to finance their activities without additional financial support from other parties or whose equity holders lack adequate decision making ability. All VIEs with which the Company is involved must be evaluated to determine the primary beneficiary of the risks and rewards of the VIE. The primary beneficiary is required to consolidate the VIE for financial reporting purposes.

The Company has concluded that its potential variable interest entities, which consists of a related limited liability company ("LLC"), is not a VIE, as the LLC has sufficient equity to finance its activities and, therefore, does not require consolidation into the Company's financial statements for the years ended December 31, 2006 and 2005.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Allowances for losses on trade accounts receivable requires the use of significant estimates. The Company believes the techniques and assumptions used to establish this allowance is appropriate.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

1. Organization and summary of significant accounting policies (continued)

Accounts receivable:

Trade receivables are charged off in the period they are deemed uncollectible. Recoveries of receivables previously charged off are recorded when received. Management evaluates the allowance for doubtful accounts based upon accounts receivable activity, write off experience factors, and evaluation of accounts receivable due greater than 90 days, which amounted to $209,509 and $205,965 at December 31, 2006 and 2005, respectively.

Inventories:

Inventories are stated at the lower of cost or market, using an average cost method which approximates first-in first out.

Property and equipment:

Property and equipment are stated at cost and are depreciated using the straight-line and double declining balance methods over the following estimated useful lives of the related assets:

Leasehold improvements	Lease Term
Machinery and equipment	7 years
Office furniture and equipment	5 -10 years
Transportation equipment	5 years

Goodwill:

The Company accounts for its goodwill in accordance with Statement of Financial Accounting Standards ("SFAS") No. 142, Goodwill and Other Intangible Assets, which requires the Company to test goodwill for impairment annually or whenever events or changes in circumstances indicate that the carrying value of the asset may not be recoverable, rather than amortize. In the Company's opinion, no impairment loss should be recorded for the years ended December 31, 2006 or 2005.

Income taxes:

The Company is taxed as an "S" corporation under the Internal Revenue Code. In lieu of corporate federal and certain state income taxes, the stockholders of an "S" corporation are taxed on their proportionate share of the Company's taxable income.

Advertising costs:

All costs related to marketing and advertising are expensed in the period incurred. Advertising expense amounted to $98,983 and $51,009 for the years ended December 31, 2006 and 2005, respectively.

1. Organization and summary of significant accounting policies (continued)

Concentration of credit risk:

Financial instruments which potentially subject the Company to concentrations of credit risk consist principally of trade receivables and cash. The Company places its cash with high quality financial institutions. At various times during the years ended December 31, 2006 and 2005, the balance exceeded the FDIC limit of $100,000.

The Company provides credit, in the normal course of business, to customers primarily located in the southeastern United States. The Company performs ongoing credit evaluations of its customers and maintains allowances for potential losses. Although the Company is directly affected by the well-being of the retail industry and hurricane protection industry, management does not believe significant credit risk exists at December 31, 2006.

Risks and uncertainties:

The Company's future results of operations involve certain risks and uncertainties. Factors that could affect the Company's future operating results and cause actual results to vary materially from historical results include the impact of seasonal fluctuations due to weather conditions and reliance on suppliers in China and other foreign countries. The Company's business performance could be adversely affected through trade legislation or other factors that can affect the availability of certain products. Although certain products essential to the Company's business are generally available from multiple sources, the Company procured approximately 35% of its products from manufacturers in China and other foreign countries during the years ended December 31, 2006 and 2005.

2. Notes payable

Note payable — bank consisted of the following:

	2006	2005
Bank line of credit, interest at the bank's prime rate (8.25% and 7.25% at December 31, 2006 and 2005, respectively), collateralized by trade accounts receivable, inventories, equipment and general intangibles; interest payable monthly, agreement expires May 30, 2008	$ 600,000	$ 467,737

2. Notes payable (continued)

The line of credit as of December 31, 2006 and 2005 is limited to $1,750,000.

Note payable — shareholder:

During the year ended December 31, 2005, the Company had advances from a shareholder and officer of the Company for $419,341, including interest at 7%, and repayments in the amount of $370,000, resulting in a note payable balance of $70,594 at December 31, 2005. The Company paid the remaining balance during the year ended December 31, 2006.

3. Retirement plan

The Company sponsors a SIMPLE IRA plan which covers all employees who have at least $5,000 in annual compensation. The Company will match up to 3% of the employees salary not to exceed their contribution amount. Contributions amounted to $39,156 and $31,495 for the years ended December 31, 2006 and 2005, respectively.

4. Related-party transactions

The Company leases an office and warehouse facilities from a related partnership under a month to month agreement. The Company makes payments monthly in amounts which may be adjusted upon discretion of the Partnership. In addition, the Company must pay repairs, maintenance, utilities, property taxes and insurance under the terms of the lease. Rent expense under the leases was $269,013 and $176,931 for the years ended December 31, 2006 and 2005, respectively.

5. Commitments and contingencies

Equipment leases:

The Company leases equipment under non-cancelable operating leases from unrelated entities. Rent expense under non-related party operating leases amounted to $10,200 and $19,346 for the years ended December 31, 2006 and 2005, respectively.

Guarantee of the indebtedness of affiliate:

At December 31, 2006 and 2005, the Company has guaranteed certain indebtedness of a related partnership in the amount of $3,000,000 related to the office and warehouse facility leased by the Company, as described above. The Company has not recorded a liability for the guarantee and does not believe the guarantee will have a material impact on the results of operations or financial condition of the Company.

5. Commitments and contingencies (continued)

Contingencies:

The Company is involved in various legal proceedings of a nature considered normal to its business. It is the Company's policy to accrue for amounts related to these legal matters if it is probable that a liability has been incurred and an amount is reasonably estimable. In the opinion of the Company, although the outcome of any legal proceedings cannot be predicted with certainty, legal proceedings will not have a material adverse effect on the Company's financial position but could be material to the results of operations in any one accounting period.

6. Subsequent event

On September 14, 2007, the Company entered into a letter of intent agreement to sell all of the outstanding shares of capital stock of the Company. In conjunction with the agreement, certain members of management will enter into employment agreements with the acquiring company.

SUPPLEMENTAL INFORMATION

ALL POINTS INDUSTRIES, INC.
SCHEDULE OF SELLING EXPENSES
For the Years Ended December 31, 2006 and 2005

	2006	2005
Payroll and payroll taxes	$ 2,255,130	$ 1,854,536
Packaging	846,866	845,984
Warehouse expenses	213,184	144,568
Auto and truck expenses	160,563	140,162
Commissions	161,840	164,415
Travel	113,776	85,832
Advertising and promotion	98,983	51,009
Tooling expenses	77,494	19,246
Rebates	46,200	—
Other	16,740	34,313
	$ 3,990,776	$ 3,340,065

See accompanying notes and report of independent certified public accountants.

ALL POINTS INDUSTRIES, INC.
SCHEDULE OF GENERAL AND ADMINISTRATIVE EXPENSES
For the Years Ended December 31, 2006 and 2005

	2006	2005
Officer salaries and payroll taxes	$ 1,505,429	$ 480,000
Rent (Note 4)	269,013	176,931
Depreciation and amortization	229,119	160,529
Worker's compensation insurance	225,635	130,886
Benefits (Note 3)	187,253	199,823
Bank charges	158,284	48,377
Office expenses	124,021	164,562
Professional fees	115,642	35,132
Telephone	78,665	67,193
Property and other taxes (Note 4)	65,745	16,740
Building maintenance and insurance (Note 4)	62,228	9,360
Utilities	57,481	40,655
Repairs and maintenance	55,749	50,213
Bad debts	45,195	143,625
Stationary and printing	33,111	111,451
Other	31,288	106,482
	$ 3,243,858	$ 1,941,959

See accompanying notes and report of independent certified public accountants.

EXHIBIT 99.2

ALL POINTS INDUSTRIES, INC.
INDEX

ALL POINTS INDUSTRIES, INC.
CONDENSED BALANCE SHEETS (Unaudited)

	September 30, 2007	December 31, 2006
ASSETS		
Current assets:		
Cash	$ 1,711,010	$ 47,154
Trade accounts receivable, net of allowances for losses of $77,000	1,810,161	1,134,476
Inventories, net	9,233,271	11,639,569
Other current assets	15,617	—
Total current assets	12,770,059	12,821,199
Property and equipment, net		
Machinery and equipment	573,505	506,110
Office furniture and equipment	71,770	71,770
Transportation equipment	537,408	534,744
	1,182,683	1,112,624
Less accumulated depreciation and amortization	(643,821)	(578,044)
Net property and equipment	538,862	534,580
Goodwill	399,306	399,306
Other assets	9,256	9,256
	$ 13,717,483	$ 13,764,341
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 1,709,913	$ 1,496,316
Note payable-bank	—	600,000
Accrued expenses	8,077	108,834
Total current liabilities	1,717,990	2,205,150
Commitments and contingencies		
Stockholders' equity		
Common stock, no par; authorized 1,000 shares 100 shares issued and outstanding	50,000	50,000
Retained Eanings	11,949,493	11,509,191
Total stockholders' equity	11,999,493	11,559,191
	13,717,483	13,764,341

SEE ACCOMPANYING NOTES TO CONDENSED FINANCIAL STATEMENTS

ALL POINTS INDUSTRIES, INC.
CONDENSED STATEMENTS OF OPERATIONS (Unaudited)
FOR THE NINE MONTHS ENDED SEPTEMBER 30

	2007	2006
Net sales	$ 19,675,281	$ 30,374,411
Cost of sales	13,752,333	20,654,619
Gross profit	5,922,948	9,719,792
Operating expenses:		
Selling delivery expense	2,551,174	2,739,182
General and administrative	1,122,553	1,529,387
Total operating expenses	3,673,727	4,268,569
Income from operations	2,249,221	5,451,223
Other income :		
Interest income, net	10,650	44,351
Other, net	15,431	135,266
	26,081	179,617
Net income	$ 2,275,302	$ 5,630,840

SEE ACCOMPANYING NOTES TO CONDENSED FINANCIAL STATEMENTS

ALL POINTS INDUSTRIES, INC.
CONDENSED STATEMENTS OF CASH FLOWS (Unaudited)
FOR THE NINE MONTHS ENDED
(dollars in thousands)

	September 30, 2007	September 30, 2006
Cash flows from operating activities:		
Net income	$ 2,275,302	$ 5,630,840
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	137,342	103,489
Gain on sale of property and equipment	(4,205)	—
Changes in current assets and liabilities:		
Accounts receivable	(675,685)	(1,176,251)
Inventories	2,406,298	(1,495,663)
Other assets	(15,617)	771,035
Accounts payable	213,597	(15,724)
Accrued expenses	(100,757)	(11,778)
Net cash provided by operating activities	4,236,275	3,805,948
Cash flows from investing activities:		
Proceeds from sale of property and equipment	8,500	14,318
Purchases of property and equipment	(145,919)	(310,186)
Net cash used for investing activities	(137,419)	(295,868)
Cash flows from financing activities:		
Distributions to stockholders	(1,835,000)	(1,030,033)
Repayments of notes payable	(600,000)	(538,331)
Net cash used for financing activities	(2,435,000)	(1,568,364)
Net increase in cash	1,663,856	1,941,716
Cash at beginning of period	47,154	54,600
Cash at end of period	$ 1,711,010	$ 1,996,316

SEE ACCOMPANYING NOTES TO CONDENSED FINANCIAL STATEMENTS

ALL POINTS INDUSTRIES, INC.

NOTES TO CONDENSED FINANCIAL STATEMENTS

1. Basis of Presentation and summary of significant accounting policies:

All Points Industries, Inc. ("Company") is a wholesale distributor of bolts and screws for window protectors and other products. The Company was organized under the laws of the State of Florida on July 24, 1996.

Consolidation of variable interest entities:

In December 2003, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No. 46R, "Consolidation of Variable Interest Entities" ("FIN 46R"), which is an interpretation of Accounting Research Bulletin No. 51, "Consolidated Financial Statements" ("ARB 51"). FIN 46R addresses the application of ARB 51 to variable interest entities ("VIEs"), and generally requires that assets, liabilities and results of activities of a VIE be consolidated into the financial statements of the enterprise that is considered the primary beneficiary. VIEs are primarily entities that lack sufficient equity to finance their activities without additional financial support from other parties or whose equity holders lack adequate decision making ability. All VIEs with which the Company is involved must be evaluated to determine the primary beneficiary of the risks and rewards of the VIE. The primary beneficiary if required to consolidate the VIE for financial reporting purposes.

The Company has concluded that its potential variable interest entities, which consists of a related limited liability company ("LLC"), is not a VIE, as the LLC has sufficient equity to finance its activities and, therefore, does not require consolidation into the Company's financial statements.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of American requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Allowances for losses on trade accounts receivable requires the use of significant estimates. The company believes that techniques and assumptions used to establish this allowance is appropriate.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

1. Basis of Presentation and summary of significant accounting policies (cont.):

Accounts receivable:

Trade receivables are charged off in the period they are deemed uncollectible. Recoveries of receivables previously charged off are recorded when received. Management evaluates the allowance for doubtful accounts based upon accounts receivable activity, write off experience factors, and evaluation of accounts receivable due greater than ninety days.

Inventories:

Inventories are stated at the lower of cost or market, using an average cost method which approximates first-in first out.

Property and equipment:

Property and equipment are stated at cost and are depreciated using the straight-line and double declining balance methods over the following estimated useful lives of the related assets:

Machinery and equipment	7 years
Office furniture and equipment	5 — 10 years
Transportation equipment	5 years

Goodwill:

The Company accounts for its goodwill in accordance with Statement of Financial Accounting Standards (“SFAS”) No. 142, Goodwill and Other Intangible Assets, which requires the Company to test goodwill for impairment annually or whenever events or changes in circumstances indicate that the carrying value of the asset may not be recoverable, rather than amortize.

Income taxes:

The Company is taxed as an “S” corporation under the Internal Revenue Code. In lieu or corporate federal and certain state income taxes, the stockholders of an “S” corporation are taxed on their proportionate share of the Company’s taxable income.

Advertising costs:

All costs related to marketing and advertising are expensed in the period incurred. Advertising expense amounted to $58,856 and $56,125 for the nine months ended September 30, 2007 and 2006, respectively.

ALL POINTS INDUSTRIES, INC.

NOTES TO CONDENSED FINANCIAL STATEMENTS

2. Related party transactions:

The Company leases an office and warehouse facilities from a related partnership under a month to month agreement. The Company makes payments monthly in amounts which may be adjusted upon discretion of the Partnership. In addition, the Company must pay repairs, maintenance, utilities, property taxes and insurance under the terms of the lease. Rent expense under the leases was $234,000 and $190,713 for the nine months ended September 30, 2007 and 2006, respectively.

3. Commitments and contingencies:

Equipment leases:

The Company leases equipment under non-cancelable operating leases from unrelated entities. Rent expense under non-related party operating leases amounted to $6,523 and $7,201 for the nine months ended September 30, 2007 and 2006`, respectively.

Guarantee of the indebtedness of affiliate:

At September 30, 2007 and December 31, 2006, the Company has guaranteed certain indebtedness of a related partnership in the amount of $3,000,000 related to the office and warehouse facility lease by the Company, as described above. The Company has not recorded a liability for the guarantee and does not believe the guarantee will have a material impact of the results of operations or financial condition of the Company.

Contingencies:

The Company is involved in various legal proceedings of a nature considered normal to its business. It is the Company's policy to accrue for amounts related to these legal matters if it is probable that a liability has been incurred and an amount is reasonably estimable. In the opinion of the Company, although the outcome of any legal proceedings cannot be predicted with certainty, legal proceedings will not have a material adverse effect on the Company's financial position but could be material to the results of operations in any one accounting period.

4. Subsequent event

On December 28, 2007, The Hillman Group, Inc. (the "Hillman Group"), a subsidiary of The Hillman Companies, Inc., entered into a Stock Purchase Agreement (the "Agreement") by and among All Points Industries, Inc., Gabrielle Mann, Gregory Mann and the Hillman Group, whereby the Hillman Group acquired all of the equity interest of All Points.

EXHIBIT 99.3

INTRODUCTION TO

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

On December 28, 2007, The Hillman Group, Inc. (the “Hillman Group”), a subsidiary of The Hillman Companies, Inc. (the “Company” or “Hillman”), entered into a Stock Purchase Agreement (the “Agreement”) by and among All Points Industries, Inc. (“All Points”), Gabrielle Mann, Gregory Mann and the Hillman Group, whereby the Hillman Group acquired all of the equity interest of All Points.

The following unaudited pro forma condensed combined balance sheet as of September 30, 2007, combines the historical condensed consolidated balance sheet of the Company as of September 30, 2007 as filed with the Securities and Exchange Commission (“SEC”) on Form 10-Q, with the historical condensed balance sheet of All Points as of September 30, 2007, giving effect to the acquisition as if it had occurred on September 30, 2007. The unaudited pro forma condensed combined statements of operations for the year ended December 31, 2006 and the nine months ended September 30, 2007 combines the historical condensed consolidated statement of operations of the Company for the year ended December 31, 2006, as filed with the SEC in its annual report on Form 10-K, and for the nine months ended September 30, 2007, as filed with the SEC in its quarterly report on Form 10-Q, with the condensed historical statement of operations of All Points for the year ended December 31, 2006, and the nine months ended September 30, 2007, giving effect to the acquisition as though it had occurred at the beginning of the periods presented, using the purchase method of accounting and applying the assumptions and adjustments described in the accompanying notes to the unaudited pro forma condensed combined financial statements.

The acquisition has been accounted for under the purchase method of accounting in accordance with Statement of Financial Accounting Standards (“SFAS”) No. 141, Business Combinations. Under the purchase method of accounting, the total estimated purchase price, calculated as described in Note 2 to these unaudited pro forma condensed combined financial statements, is allocated to the net tangible and intangible assets of All Points acquired in connection with the acquisition, based on their estimated fair values. Management has made a preliminary allocation of the estimated purchase price to the tangible and intangible assets acquired and liabilities assumed based on various preliminary estimates. The allocation of the estimated purchase price is preliminary pending finalization of various estimates and valuation analyses.

The unaudited pro forma condensed combined financial statements have been prepared by management for illustrative purposes only and are not necessarily indicative of the financial position or results of operations in future periods or the results that actually would have been realized had Hillman and All Points been a combined company during the specified periods. The pro forma adjustments are based on the preliminary information available at the time of the preparation of this document. The unaudited pro forma condensed combined financial statements, including the notes thereto, are qualified in their entirety by reference to, and should be read in conjunction with, the historical consolidated financial statements of the Company included in its annual report on Form 10-K for the year ended December 31, 2006, and in its quarterly report on Form 10-Q for the nine months ended September 30, 2007. In addition, the unaudited pro forma condensed combined financial statements, including the notes thereto, are based on the historical financial statements of All Points for the year ended December 31, 2006 and for the nine months ended September 30, 2007, which are included in Exhibits 99.1 and 99.2, respectively, to this current report on Form 8-K/A.

Pro forma adjustments are necessary to reflect the initial purchase price and purchase accounting adjustments based on preliminary estimates of the fair values of the All Points net assets acquired. The unaudited pro forma condensed combined financial statements do not reflect any operating efficiencies and cost savings that may be realized with respect to the combined companies.

THE HILLMAN COMPANIES, INC. AND SUBSIDIARIES
PRO FORMA CONDENSED COMBINED BALANCE SHEET (Unaudited)
September 30, 2007
(dollars in thousands)

	Historical Hillman	All Points Net Assets Acquired	Pro Forma Adjustments	Note 3	Pro Forma Combined
ASSETS					
Current assets:					
Cash and cash equivalents	$ 16,003	$ 481	$ (10,243)	(a)	$ 6,241
Restricted investments	375	—	—		375
Accounts receivable, net	59,683	1,017	—		60,700
Inventories, net	93,103	7,372	—		100,475
Deferred income taxes, net	6,275	677	—		6,952
Other current assets	2,071	77	—		2,148
Total current assets	177,510	9,624	(10,243)		176,891
Property and equipment, net	57,089	435	—		57,524
Goodwill	259,773		1,056	(b)	260,829
Other intangibles, net	161,730	—	—		161,730
Restricted investments	5,202	—	—		5,202
Deferred financing fees, net	4,033	—	—		4,033
Investment in trust common securities	3,261	—	—		3,261
Other assets	784	—	—		784
Total assets	$ 669,382	$ 10,059	$ (9,187)		$ 670,254
LIABILITIES AND STOCKHOLDERS' EQUITY					
Current liabilities:					
Accounts payable	$ 25,582	$ 788	$ —		$ 26,370
Current portion of senior term loans	2,350	—	—		2,350
Current portion of capitalized lease	273	—	—		273
obligations Junior subordinated interest payable	1,019	—	—		1,019
Accrued expenses:					
Salaries and wages	5,200	—	—		5,200
Pricing allowances	7,675	—	—		7,675
Income and other taxes	2,229	—	—		2,229
Interest	2,768	—	—		2,768
Deferred compensation	375	—	—		375
Other accrued expenses	5,478	84	—		5,562
Total current liabilities	52,949	872	—		53,821
Long term senior term loans	229,713	—	—		229,713
Bank revolving credit	—	—	—		—
Long term capitalized lease obligations	301	—	—		301
Long term unsecured subordinated notes	49,820	—	—		49,820
Junior subordinated debentures	116,604	—	—		116,604
Mandatorily redeemable preferred stock	84,924	—	—		84,924
Management purchased preferred options	5,130	—	—		5,130
Deferred compensation	5,202	—	—		5,202
Deferred income taxes, net	43,489	—	—		43,489
Accrued dividends on preferred stock	40,018	—	—		40,018
Other non-current liabilities	8,842	—	—		8,842
Total liabilities	636,992	872	—		637,864

SEE ACCOMPANYING NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

THE HILLMAN COMPANIES, INC. AND SUBSIDIARIES
PRO FORMA CONDENSED COMBINED BALANCE SHEET (Unaudited)
September 30, 2007
(dollars in thousands)

	Historical Hillman	All Points Net Assets Acquired	Pro Forma Adjustments	Note 3	Pro Forma Combined
LIABILITIES AND STOCKHOLDERS' EQUITY (CONT.)					
Common and preferred stock with put options:					
Class A Preferred stock	88	—	—		88
Class A Common stock	417	—	—		417
Class B Common stock	1,691	—	—		1,691
Commitments and contingencies					
Stockholders' equity:					
Preferred Stock:					
Class A Preferred stock	1	—	—		1
Common Stock:					
Class A Common stock	—	—	—		—
Class C Common stock	—	—	—		—
Additional paid-in capital	47,698	—	—		47,698
Accumulated deficit	(17,104)	—	—		(17,104)
Accumulated other comprehensive loss	(401)	—	—		(401)
Total stockholders' equity	30,194	—	—		30,194
Total liabilities and stockholders' equity	$ 669,382	$ 872	$ —		$ 670,254

SEE ACCOMPANYING NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

THE HILLMAN COMPANIES, INC. AND SUBSIDIARIES
PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS (Unaudited)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2007
(dollars in thousands)

	Historical Hillman	Historical All Points	Pro Forma Adjustments	Note 3	Pro Forma Combined
Net sales	$ 340,944	$ 19,675	$ —		$ 360,619
Cost of sales (exclusive of depreciation and amortization shown separately below)	163,993	13,752	—		177,745
Gross profit	176,951	5,923	—		182,874
Operating expenses:					
Selling, general and administrative expenses	123,187	3,537	182	(c)	126,906
Depreciation	13,444	137	—		13,581
Amortization	5,514	—	—		5,514
Management and transaction fees to related party	769	—	—		769
Total operating expenses	142,914	3,674	182		146,770
Other income, net	771	15	—		786
Income from operations	34,808	2,264	(182)		36,890
Interest expense, net	19,326	(11)	654	(d)	19,969
Interest expense on mandatorily redeemable preferred stock and management purchased options	7,316	—	—		7,316
Interest expense on jr. subordinated debentures	9,457	—	—		9,457
Investment income on trust common securities	(284)	—	—		(284)
(Loss) income before income taxes	(1,007)	2,275	(836)		432
Income tax provision	4,569	—	555	(e)	5,124
Net (loss) income	$ (5,576)	$ 2,275	$ (1,391)		$ (4,692)

SEE ACCOMPANYING NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

THE HILLMAN COMPANIES, INC. AND SUBSIDIARIES
PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS (Unaudited)
FOR THE YEAR ENDED DECEMBER 31, 2006
(dollars in thousands)

	Historical Hillman	Historical All Points	Pro Forma Adjustments	Note 3	Pro Forma Combined
Net sales	$ 423,901	$ 34,436	$ —		$ 458,337
Cost of sales (exclusive of depreciation and amortization shown separately below)	203,451	23,001	—		226,452
Gross profit	220,450	11,435	—		231,885
Operating expenses:					
Selling, general and administrative expenses	153,547	7,006	(1,152)	(c)	159,401
Depreciation	17,132	229	—		17,361
Amortization	7,748	—	—		7,748
Extinguishment of debt	726	—	—		726
Management and transaction fees to related party	1,019	—	—		1,019
Total operating expenses	180,172	7,235	(1,152)		186,255
Other income, net	1,042	126	—		1,168
Income from operations	41,320	4,326	1,152		46,798
Interest expense, net	25,799	(58)	845	(d)	26,586
Interest expense on mandatorily redeemable preferred stock and management purchased options	8,894	—	—		8,894
Interest expense on jr. subordinated debentures	12,609	—	—		12,609
Investment income on trust common securities	(378)	—	—		(378)
(Loss) income before income taxes	(5,604)	4,384	307		(913)
Income tax provision	2,044	—	1,811	(e)	3,855
Net (loss) income	$ (7,648)	$ 4,384	$ (1,504)		$ (4,768)

SEE ACCOMPANYING NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

THE HILLMAN COMPANIES, INC. AND SUBSIDIARIES

NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

(dollars in thousands)

1. Basis of Presentation:

The unaudited pro forma condensed combined balance sheet gives effect to the acquisition, which was accounted for under the purchase method of accounting, as if it had been consummated on September 30, 2007.

The unaudited pro forma condensed combined consolidated statements of operations for the year ended December 31, 2006 have been prepared to reflect the acquisition as if it occurred on January 1, 2006. The unaudited pro forma condensed combined consolidated statements of operations for the nine months ended September 30, 2007 have been prepared to reflect the acquisition as if it occurred on January 1, 2007.

2. Acquisition and Purchase Price Allocation:

On December 28, 2007, the Company's Hillman Group, Inc. subsidiary purchased the stock assets of All Points Industries, Inc. ("All Points"), a Pompano, Florida based distributor of metal shapes, threaded rod and metal sheet to the retail hardware and home improvement industry. The aggregate purchase price, including transaction costs of $335, was $10,243 paid in cash at closing. The accompanying condensed combined balance sheet at September 30, 2007 reflects the allocation of the aggregate purchase price in accordance with SFAS No. 141, "Business Combinations." The following table reconciles the fair value of the acquired assets and assumed liabilities to the total purchase price:

Cash	$ 481
Accounts receivable, net	1,017
Inventory, net	7,372
Other current assets	77
Deferred tax assets	677
Property and equipment	435
Goodwill	1,056
Total assets acquired	11,115
Less:	
Liabilities assumed	872
Total purchase price	$ 10,243

In accordance with SFAS No. 142, we will not amortize the goodwill, but will evaluate it for impairment on an annual basis or whenever events or circumstances occur, which indicate that goodwill might be impaired.

A final determination of fair values may differ materially from the preliminary estimates and will include management's final valuation of the fair values of assets acquired and liabilities assumed. This final valuation will be based on the actual net tangible assets of All Points that exist as of the completion date of the acquisition. The final valuation may change the allocation of purchase price, which could affect the fair value assigned to the assets and liabilities and could result in a change to the unaudited pro forma condensed combined financial statements.

3. Pro Forma Adjustments:

The following is a summary of pro forma adjustments reflected in the unaudited pro forma condensed combined consolidated financial statements based on preliminary estimates, which may change as additional information is obtained.

Pro Forma Balance Sheet Adjustments

(a) Represents cash paid for acquisition, including direct acquisition costs of $335.

(b) Represents estimated fair value of goodwill acquired of $1,056.

Pro Forma Income Statements Adjustments

(c) To normalize the compensation expense of the two principal owners of All Points based on the terms of their Employment Agreement with Hillman.

(d) To record interest expense of $845 and $654 for the year ended December 31, 2006 and the nine-month period ended September 30, 2007, respectively, related to the cost of additional borrowing on the $10,243 purchase price.

(e) To record the income tax provision associated with All Points' operating results and the pro forma adjustments. All Points had elected S corporation status under the Internal Revenue Code and consequently all U.S. taxes were borne directly by the shareholders. The pro forma adjustment provides taxes on the All Points historical earnings and the pro forma adjustments impacting income at a statutory tax rate of 38.6 percent, which is the expected tax rate applicable to these earnings subsequent to acquisition.