

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, New York 10019-6064

July 13, 2011

Via EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

The Hillman Group, Inc.
Registration Statement on Form S-4

Ladies and Gentlemen:

On behalf of our client, The Hillman Group, Inc., a Delaware corporation (the "Company"), and The Hillman Companies, Inc. and certain of its direct and indirect subsidiaries (collectively, the "Guarantors"), we are transmitting for filing with the Securities and Exchange Commission in electronic form a Registration Statement on Form S-4 (the "Registration Statement") in connection with the proposed registration under the Securities Act of 1933 (the "Securities Act"), of the offer to exchange \$50,000,000 aggregate principal amount of the Company's 10.875% Senior Notes due 2018 and the guarantees of such securities by the Guarantors for a like principal amount of substantially similar notes and guarantees that were issued in a transaction exempt from registration under the Securities Act.

The Company has informed us that the filing fee in the amount of \$5,805.00 was wired to the Securities and Exchange Commission's account at U.S. Bank.

Should you have any questions regarding the Registration Statement, please feel free to contact me at (212) 373-3025.

Very truly yours,
/s/ John C. Kennedy
John C. Kennedy

cc: James P. Waters
The Hillman Group, Inc.

THE HILLMAN GROUP, INC.
10590 Hamilton Avenue
Cincinnati, Ohio 45231-1764

July 13, 2011

BY EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

The Hillman Group, Inc.
Registration Statement on Form S-4

Ladies and Gentlemen:

The Hillman Group, Inc. (the "Company"), The Hillman Companies, Inc. and certain of its direct and indirect subsidiaries (collectively, the "Guarantors" and, together with the Company, the "Co-Registrants") have filed a registration statement on Form S-4 (the "Registration Statement") for the proposed registration under the Securities Act of 1933 (the "Securities Act"), of (i) \$50,000,000 aggregate principal amount of the Company's 10.875% Senior Notes due 2018 (the "Exchange Notes") to be offered in exchange (the "Exchange Offer") for the Company's outstanding 10.875% Senior Notes due 2018 (the "Existing Notes") and (ii) the guarantees of the Exchange Notes by the Guarantors (the "Guarantees"). The Co-Registrants are registering the Exchange Notes and the Guarantees in reliance upon the position enunciated by the Staff of the Securities and Exchange Commission in Exxon Capital Holdings Corporation, SEC No-Action Letter (April 13, 1988), and in Morgan Stanley & Co. Incorporated, SEC No-Action Letter (June 5, 1991).

Each of the Co-Registrants represents that neither it nor any of its affiliates has entered into any arrangement or understanding with any person to distribute the Exchange Notes to be received in the Exchange Offer and, to the best of such Co-Registrants' information and belief, each person participating in the Exchange Offer will be acquiring the Exchange Notes in its ordinary course of business and will have no arrangement or understanding with any person to participate in the distribution of the Exchange Notes to be received in the Exchange Offer. In this regard, the Co-Registrants will make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus or otherwise) that if such person has any arrangement or understanding with respect to the distribution of the Exchange Notes to be acquired in the Exchange Offer, such person (i) could not rely on the Staff position enunciated in the aforementioned no action letters and (ii) must comply with the registration and prospectus delivery requirements of the Securities Act in connection with any resale transaction. The Co-Registrants acknowledge that such a resale transaction by such person participating in the

Exchange Offer pursuant to such arrangement or understanding for the purpose of distributing the Exchange Notes should be covered by an effective registration statement containing the selling security holder information required by Item 507 of Regulation S-K promulgated under the Securities Act.

The Co-Registrants will also make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus or otherwise) that it is the position of the Staff that any broker-dealer that holds the Existing Notes for its own account acquired as a result of market-making activities or other trading activities, and that receives the Exchange Notes in exchange for the Existing Notes pursuant to the Exchange Offer, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of the Exchange Notes and must confirm that it has not entered into any arrangement or understanding with the Co-Registrants or any of their affiliates to deliver the Exchange Notes. Each such broker-dealer must acknowledge that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of the Exchange Notes.

Very truly yours,

The Hillman Group, Inc.
The Hillman Companies, Inc.
Hillman Investment Company
All Points Industries, Inc.
SunSub C Inc.

By: /s/ JAMES P. WATERS
Name: James P. Waters
Title: Chief Financial Officer

TAGWORKS, L.L.C.

By: The Hillman Group, Inc.,
its sole member

By: /s/ JAMES P. WATERS
Name: James P. Waters
Title: Authorized Signatory

cc: John C. Kennedy, Esq.
Paul, Weiss, Rifkind, Wharton & Garrison LLP