



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2022

Douglas Cahill  
Chief Executive Officer  
Hillman Solutions Corp.  
10590 Hamilton Avenue  
Cincinnati, Ohio 45231

**Re: Hillman Solutions Corp.**  
**Form 10-K for the Fiscal Year Ended December 25, 2021**  
**Filed March 16, 2022**  
**File No. 001-39609**

Dear Mr. Cahill:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing