SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 2)

Griffon Corporation (Name of Issuer)

Common Stock (Title of Class of Securities)

389433102

(CUSIP Number)

Peter D. Goldstein GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-5000 (Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

> March 28, 2008 (Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of \$ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

1

CUSIP No. 42		
1 Names of reporting persons I.R.S. identification nos. of above persons (entities only)		
Gabelli Funds,		
	LC	I.D.
	o. 13-4044523	
2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)		
(b)		
3 Se	ec use only	
4 So	ource of funds (SEE INSTRUCTIONS)	
	00-Funds of investment advisory clients	
5 Ch	heck box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6 Ci	itizenship or place of organization	
	New York	
Number Of	f :7 Sole voting power :	
Shares	444,910 (Item 5)	
Beneficially	y :8 Shared voting power :	
Owned	None	
By Each	:9 Sole dispositive power : 	
Reporting	: 444,910 (Item 5) : :10 Shared dispositive power	
Person	: None	
With	:	
11 Ag	ggregate amount beneficially owned by each reporting person	
44	44,910 (Item 5)	
12 Ch (SI	heck box if the aggregate amount in row (11) excludes certain shares SEE INSTRUCTIONS)	
13 Pe	ercent of class represented by amount in row (11)	
	49%	
	ype of reporting person (SEE INSTRUCTIONS) IA	
	2	

	420261109	
	Names of reporting persons	
	I.R.S. identification nos. of above persons (entities only) GAMCO Asset Management	
	Inc.	I.I
	No. 13-4044521	
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	
4	00-Funds of investment advisory clients	
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	
	New York	
Number	Of : 7 Sole voting power :	
Shares	s : 1,716,525 (Item 5)	
Beneficia	Ily 8 Shared voting power	
Owned	i None	
By Eac	h Sole dispositive power	
Reportir	ng : 1,768,525 (Item 5)	
Person	:10 Shared dispositive power	
With	None	
1	Aggregate amount beneficially owned by each reporting person	
	1,768,525 (Item 5)	
2	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)	
3	Percent of class represented by amount in row (11)	
	5.92%	
4	Type of reporting person (SEE INSTRUCTIONS) IA, CO	
	3	

LUSIP No 1	o. 420261109 Names of reporting persons	
1	I.R.S. identification nos. of above persons (entities only)	
	Gabelli Securities,	
	Inc. No. 13-3379374	I.I
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS) 00-Client Funds	
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	
	Delaware	
Number	r Of :7 Sole voting power	
Share	es 2,000 (Item 5)	
Benefici	ially :8 Shared voting power	
Owne		
By Ea	•	
Report		
Perso	:10 Shared dispositive power on :	
With	: None h :	
11	Aggregate amount beneficially owned by each reporting person	
	2,000 (Item 5)	
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)	
13	Percent of class represented by amount in row (11)	
	0.01%	
14	Type of reporting person (SEE INSTRUCTIONS) HC, CO, IA	
	4	

CUSIP No. 420261109)9	
1 Names of r	reporting persons	
	ntification nos. of above persons (entities only)	
Teton Advi Inc.	visors,	I.D.
No. 13-400	008049	1.D.
	e appropriate box if a member of a group (SEE INSTRUCTIONS)(a)	
(b)		
(b)		
3 Sec use only	aly	
	funds (SEE INSTRUCTIONS)	
00 – Funds	ds of investment advisory clients	
5 Check box	x if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6 Citizenship Delaware	ip or place of organization re	
Number Of : 7	Sole voting power	
Shares	14,906 (Item 5)	
Beneficially :8	Shared voting power	
Owned	None	
By Each : 9	Sole dispositive power	
Reporting	14,906 (Item 5)	
Person :	Shared dispositive power	
: With	None	
	e amount beneficially owned by each reporting person	
14,906 (I	(Item 5)	
	x if the aggregate amount in row (11) excludes certain shares TRUCTIONS)	
(322 11/31		
13 Percent of	f class represented by amount in row (11)	
0.05%		
14 Type of rep	eporting person (SEE INSTRUCTIONS)	
IA, CO		
	5	

CUSIP No. 420	20261109	
	ames of reporting persons	
	R.S. identification nos. of above persons (entities only)	
	GCP,	
Inc		I.D.
	0. 13-3056041	
2 Ch	heck the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)	
(b)		
3 Sec	ec use only	
	-	
4 So	ource of funds (SEE INSTRUCTIONS)	
110		
5 Ch	heck box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6 Cit	itizenship or place of organization	
	New York	
Number Of	f . 7 . Colo voting nouvon	
Number Of	f :7 Sole voting power	
~	None	
Shares	None	
Beneficially	y :8 Shared voting power	
Owned	None	
	: 9 Sole dispositive power	
By Each	: 9 Sole dispositive power	
Reporting	None	
	:10 Shared dispositive power	
Person	· · ·	
With	None	
	ggregate amount beneficially owned by each reporting person	
II Ag	ggregate amount beneficiarly owned by each reporting person	
No	one	
140		
12 Ch	heck box if the aggregate amount in row (11) excludes certain shares	
(SH	EE INSTRUCTIONS) X	
13 Per	ercent of class represented by amount in row (11)	
0.0	00%	
14 Ty	ype of reporting person (SEE INSTRUCTIONS)	
	HC, CO	
I	no,co	
	6	

1 Names of re	porting persons	
I.R.S. identi	fication nos. of above persons (entities only)	
GAMCO In	vestors,	
Inc.	79/2	I.D.
No. 13-400		
Check the a	ppropriate box if a member of a group (SEE INSTRUCTIONS)(a)	
(b)		
(0)		
3 Sec use only	r	
4 Source of fu	IND IND INSTRUCTIONS)	
None		
5 Check box i	f disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
	or place of organization	
New York		
Number Of : 7	Sole voting power	
Shares :	None	
Beneficially :8	Shared voting power	
:	None	
Owned :	Sole dispositive power	
By Each		
Reporting	None	
:10 Person :	Shared dispositive power	
: With :	None	
	amount beneficially owned by each reporting person	
None		
2 Check box i	f the aggregate amount in row (11) excludes certain shares	
(SEE INST	RUCTIONS) X	
	lass represented by amount in row (11)	
0.00%		
	orting person (SEE INSTRUCTIONS)	
HC, CO		
	-	
	7	

	Names of reporting persor I.R.S. identification nos. of Mario J. Gabelli	ons f above persons (entities only)
2	Check the appropriate box INSTRUCTIONS)	ox if a member of a group (SEE (a)
	(b)	
3	Sec use only	
4	Source of funds (SEE INST None	TRUCTIONS)
5	Check box if disclosure of	f legal proceedings is required pursuant to items 2 (d) or 2 (e)
6	Citizenship or place of org USA	ganization
	Number Of	: 7 Sole voting power
	Shares	None
	Beneficially	: 8 Shared voting power
	Owned	None
	By Each	: 9 Sole dispositive power
	Reporting	None
	Person	:10 Shared dispositive power
	With	: None :
	Aggregate amount benefic	cially owned by each reporting person
	None	
	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X	
	Percent of class represente	ted by amount in row (11)
	0.00%	
	Type of reporting person (SEE INSTRUCTIONS) IN	

Item 1. Security and Issuer

This Amendment No. 2 to Schedule 13D on the Common Stock of Griffon Corporation (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D"), which was originally filed on February 19, 2008. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meaning as set forth in the Schedule 13D.

Item 2. Identity and Background

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he

directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner of various private investment partnerships. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GAMCO Investors, Inc. ("GBL"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli Securities, Inc. ("GSI"), Gabelli & Company, Inc. ("Gabelli & Company"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), Mario Gabelli, and LICT. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the parent company of GBL. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including those named below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GSI, a majority-owned subsidiary of GBL, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies. As a part of its business, GSI may purchase or sell securities for its own account. It is the immediate parent of Gabelli & Company. GSI is the general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, Gabelli Associates Fund II, Gabelli Associates Limited, ALCE Partners, L.P., and Gabelli Multimedia Partners, L.P. GSI and Marc Gabelli own 45% and 55%, respectively, of Gabelli Securities International Limited ("GSIL"). GSIL provides investment advisory services to offshore funds and accounts. GSIL is an investment advisor of Gabelli International Gold Fund Limited, Gabelli European Partners, Ltd., and Gabelli Global Partners, Ltd.

Gabelli & Company, a wholly-owned subsidiary of GSI, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which presently provides discretionary managed account services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli Asset Fund, The GAMCO Global Telecommunications Fund, GAMCO Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The GAMCO Global Convertible securities Fund, Gabelli Capital Asset Fund, GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Blue Chip Value Fund, The GAMCO Mathers Fund, The Gabelli Woodland Small Cap Value Fund, The Gabelli Global Gold, Natural Resources, & Income Trust, The Gabelli Global Deal Fund, and The Gabelli Healthcare & Wellness Rx Trust (collectively, the "Funds"), which are registered investment companies.

Teton Advisors, a subsidiary of GBL, is an investment adviser which provides discretionary advisory services to The GAMCO Westwood Mighty Mitessm Fund, The GAMCO Westwood Income Fund and The GAMCO Westwood Small Cap Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited, Gabelli International II Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the President, a Trustee and the

Investment Manager of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, reinvesting, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of LICT.

Mario Gabelli is the majority stockholder and Chief Executive Officer of GGCP and Chairman and Chief Executive Officer of GBL. GGCP is the majority shareholder of GBL. GBL, in turn, is the sole stockholder of GAMCO. GBL is also the majority stockholder of GSI and the largest shareholder of Teton Advisors. Gabelli & Company is a wholly-owned subsidiary of GSI.

The Reporting Persons do not admit that they constitute a group.

GGCP, GBL, GAMCO, and Gabelli & Company are New York corporations and GSI and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business at 401 Theodore Fremd Avenue, Rye, New York 10580.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference. (f) - Reference is made to Schedule I hereto.

Item 3.

Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$1,525,100 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$1,417,245 and \$62,288, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$45,567 of funds of investment advisory clients in order to purchase the additional Securities reported by it.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 2,230,341 shares, representing 7.46% of the approximately 29,888,806 shares outstanding as reported by the Issuer in its Form 10-Q for the quarterly period ended December 31, 2007. The Reporting Persons beneficially own those Securities as follows:

	Shares of	% of Class of
Name	Common Stock	Common

Gabelli Funds	444,910	1.49%
GAMCO	1,768,525	5.92%
GSI	2,000	0.01%
Teton Advisors	14,906	0.05%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI is deemed to have beneficial ownership of the Securities owned beneficially by Gabelli & Company. GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 52,000 of its reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference. (e) Not applicable.

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 Signature

 After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

 Dated:
 March 31, 2008

MARIO J. GABELLI GABELLI SECURITIES, INC.

By:<u>/s/ Douglas R. Jamieson</u> Douglas R. Jamieson Attorney-in-Fact

GABELLI FUNDS, LLC TETON ADVISORS, INC.

By:/s/ Bruce N. Alpert

GGCP, INC.

Bruce N. Alpert Chief Operating Officer – Gabelli Funds, LLC President – Teton Advisors, Inc.

GAMCO ASSET MANAGEMENT INC.

GAMCO INVESTORS, INC.

By:<u>/s/ Douglas R. Jamieson</u> Douglas R. Jamieson

President & Chief Operating Officer – GAMCO Investors, Inc. President – GAMCO Asset Management Inc.

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Schedule I Information with Respect to Executive Officers and Directors of the Undersigned Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management, Inc., Gabelli Funds, LLC, Gabelli Securities, Inc., Gabelli & Company, Inc., Teton Advisors, Inc., or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) of this Schedule 13D.

GGCP, Inc.

Directors: Vincent J. Amabile Business Consultant Mario J. Gabelli Chief Executive Officer of GGCP, Inc., and Chairman & Chief Executive Officer of GAMCO Investors, Inc.; Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC; Chief Executive Officer of LICT Corporation. Marc J. Gabelli Chairman of LGL Corporation Matthew R. Gabelli Vice President - Trading Gabelli & Company, Inc. One Corporate Center Rye, New York 10580 Charles C. Baum Secretary & Treasurer United Holdings Co., Inc. 2545 Wilkens Avenue Baltimore, MD 21223 See below Douglas R. Jamieson Joseph R. Rindler, Jr. Account Executive for GAMCO Asset Management Inc. Fredric V. Salerno Chairman; Former Vice Chairman and Chief Financial Officer Verizon Communications Vincent Capurso Vice President Taxes, Barnes & Noble, Inc. Vincent S. Tese Former Director GAMCO Investors, Inc. Officers: Chief Executive Officer and Chief Investment Officer Mario J. Gabelli Michael G. Chieco Chief Financial Officer, Secretary GAMCO Investors, Inc. Directors: Edwin L. Artzt Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202 Chairman & Chief Executive Officer Raymond C. Avansino E.L. Wiegand Foundation Reno, NV 89501 Chairman and Chief Executive Officer Nortek, Inc. Richard L. Bready 50 Kennedy Plaza Providence, RI 02903 Mario J. Gabelli See above John D. Gabelli Senior Vice President Eugene R. McGrath Former Chairman and Chief Executive Officer Consolidated Edison, Inc. Robert S. Prather President & Chief Operating Officer Gray Television, Inc. 4370 Peachtree Road, NE Atlanta, GA 30319 Officers: Chairman and Chief Executive Officer Mario J. Gabelli

	Douglas R. Jamieson	President and Chief Operating Officer
	Henry G. Van der Eb	Senior Vice President
	Diane LaPointe	Acting Co-Chief Financial Officer
	Kieran Caterina	Acting Co-Chief Financial Officer
GAMC Directo	CO Asset Management Inc. ors:	
Regina	as R. Jamieson a M. Pitaro m S. Selby	_
Officer	rs:	
Mario	J. Gabelli	Chief Investment Officer - Value Portfolios
Dougla	as R. Jamieson	President
	John Piontkowski	Chief Operating Officer & Chief Financial Of
	Chistopher J. Michailoff	General Counsel and Secretary
Gabell Officer	i Funds, LLC rs:	

Mario J. Gabelli

Bruce N. Alpert

Teton Advisors, Inc. Directors:

Bruce N. Alpert Douglas R. Jamieson

See above See above

Officers:

Bruce N. Alpert

President

Gabelli Securities, Inc.

Directors:

Robert W. Blake

Douglas G. DeVivo

196-20 Northern Boulevard Flushing, NY 11358 General Partner of ALCE Partners, L.P.

President of W. R. Blake & Sons, Inc.

Chief Investment Officer - Value Portfolios

Executive Vice President and Chief Operating Officer

Officer

One First Street, Suite 16 Los Altos, CA 94022

Douglas R. Jamieson

President

Officers:

Douglas R. Jamieson

Christopher J. Michailoff

Kieran Caterina

See above

Secretary Chief Financial Officer

Gabelli & Company, Inc. Directors:

James G. Webster, III	See Above
Irene Smolicz	Senior Trader Gabelli & Company, Inc.
Officers: James G. Webster, III	Chairman & Interim President
Bruce N. Alpert	Vice President - Mutual Funds
LICT Corporation 401 Theodore Fremd Avenue Rye, NY 10580 Directors:	
Directors:	
Mario J. Gabelli	See above - GGCP, Inc.
Glenn Angelillo	P.O. Box 128 New Canaan, CT 06840
Alfred W. Fiore	The Ross Companies 1270 Avenue of the Americas New York, NY 10020-1703
Salvatore Muoio	Principal S. Muoio & Co., LLC Suite 406 509 Madison Ave. New York, NY 10022

Gary L. Sugarman

Officers:

Mario J. Gabelli

Robert E. Dolan

Thomas J. Hearity

Chief Executive Officer Richfield Associates 400 Andrews Street Rochester, NY 14604

Chairman

Interim President and Chief Executive Officer, Chief Financial Officer

General Counsel

SCHEDULE II INFORMATION WITH RESPECT TO TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1) SHARES PURCHASED AVERAGE CATE SOLD(-) PRICE(2)

COMMON STOCK - GRIFFON CORPORATION

GAMCO ASSET MANAGEMENT INC.		
3/28/08	20,000	9.0014
3/27/08	2,000	9.1200
3/27/08	11,400	9.2277
3/27/08	5,000	9.3684
3/26/08	3,100	9.1948
3/26/08	1,300	9.2300
3/25/08	10,000	9.1826
3/25/08	12,000	9.1807
3/25/08	3,860	9.1640
3/25/08	300	9.0700
3/25/08	1,000	8.9240
3/25/08	2,500	9.2984
3/24/08	2,000	8.8400
3/24/08	260	9.0500
3/24/08	4,010	9.0331
3/24/08	3,000	8.9867
3/24/08	1,500	8.2323
3/24/08	9,000	8.4000
3/24/08	9,000 5,500	8.7775
3/24/08		8.8200
	1,000	
3/20/08	1,600	8.1400
3/20/08	27,700	8.1972
3/20/08	1,500	8.1733
3/20/08	1,000	8.2168
3/20/08	300	8.1891
3/20/08	4,000	8.1899
3/20/08	10,500	8.2000
3/20/08	5,000	8.1984
3/20/08	6,000	8.1976
3/19/08	4,800	8.1200
3/19/08	1,000-	8.3000
3/19/08	2,800	8.2800
3/18/08	3,400-	8.2132
3/18/08	3,400	8.2132
3/18/08	27,200	8.2003
3/18/08	95,200	8.1146
3/18/08	1,000-	8.1389
3/18/08	4,400	8.2132
3/18/08	1,100	8.2182
3/18/08	1,800	8.2200
3/18/08	800	8.2238
3/18/08	800	8.2288
3/18/08	1,500	8.2300
TETON ADVISORS, INC.		
3/25/08	3,133	9.1640
3/24/08	1,866	9.0331
GABELLI FUNDS		2.0551
WOODLAND SMALL CAP VALUE FUND		
3/25/08	3,140	9.1640
3/24/08	3,710	9.0331
5/24/00	5,710	2.0551

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

