

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

GRIFFON CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction
of incorporation or organization)

11-1893410
(I.R.S. Employer Identification No.)

**712 Fifth Avenue, 18th Floor
New York, New York 10019**
(Address of Principal Executive Offices)

GRIFFON CORPORATION 2016 EQUITY INCENTIVE PLAN
(Full title of the plan)

Seth L. Kaplan
Senior Vice President, General Counsel and Secretary
Griffon Corporation
712 Fifth Avenue, 18th Floor
New York, New York 10019
(212) 957-5000

(Name, address and telephone number, including area code, of agent for service)

Copy to:

Martin Nussbaum, Esq.
Dechert LLP
1095 Avenue of the Americas
New York, NY 10036

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee
Common Stock, par value \$0.25 per share	1,700,000 shares	\$21.98	\$37,366,000	\$4,851

- (1) Represents additional shares of the Registrant's Common Stock issuable pursuant to the Griffon Corporation 2016 Equity Incentive Plan, as amended and restated through January 30, 2020, being registered hereby.
- (2) Pursuant to Rule 457(h)(1) and Rule 457(c) under the Securities Act, the offering price is estimated solely for the purpose of calculating the registration fee. The proposed maximum offering price per share is estimated to be \$21.98, based on the average of the high sales price (\$22.30) and the low sales price (\$21.66) per share of the Company's Common Stock as reported on the New York Stock Exchange on January 27, 2020.

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this registration statement on Form S-8 (this "Registration Statement") is being filed in order to register an additional 1,700,000 shares of the Registrant's Common Stock, which are securities of the same class and relate to the same employee benefit plan, the Griffon Corporation 2016 Equity Incentive Plan, as amended and restated through January 30, 2020, as those shares registered on the Registrant's registration statement on Form S-8 filed with the Securities and Exchange Commission on January 29, 2016, File No. 333-209222, which is hereby incorporated by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits

<u>Exhibit Number</u>	<u>Exhibit</u>
5.1	Opinion and Consent of Dechert LLP.
10.1	Griffon Corporation 2016 Equity Incentive Plan, as amended and restated through January 30, 2020 (incorporated by reference to Annex A and Annex B to the Registrant's Proxy Statement relating to the 2020 Annual Meeting of Shareholders, filed with the Securities and Exchange Commission on December 17, 2019).
23.1	Consent of Grant Thornton LLP.
23.3	Consent of Dechert LLP (contained in Exhibit 5.1).
24.1	Power of Attorney (included on signature pages).

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on January 31, 2020.

GRIFFON CORPORATION

By: /s/Ronald J. Kramer
Ronald J. Kramer
Chief Executive Officer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Each person whose signature appears below constitutes and appoints Ronald J. Kramer and Seth L. Kaplan, and each of them, with full power of substitution, his true and lawful attorney-in-fact and agent to do any and all acts and things in his name and on his behalf in his capacity indicated below which they or either of them may deem necessary or advisable to enable Griffon Corporation to comply with the Securities Act of 1933, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement including specifically, but not limited to, power and authority to sign for him in his name in the capacities stated below, any and all amendments (including post-effective amendments) thereto, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in such connection, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Ronald J. Kramer</u> Ronald J. Kramer	Chief Executive Officer (Principal Executive Officer)	January 31, 2020
<u>/s/ Robert F. Mehmel</u> Robert F. Mehmel	President, Chief Operating Officer and Director	January 31, 2020
<u>/s/ Brian G. Harris</u> Brian G. Harris	Senior Vice President and Chief Financial Officer (Principal Financial Offer)	January 31, 2020
<u>/s/ W. Christopher Durborow</u> W. Christopher Durborow	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	January 31, 2020

Signature	Title	Date
<u>/s/ Henry A. Alpert</u> Henry A. Alpert	Director	January 31, 2020
<u>/s/ Thomas J. Brosig</u> Thomas J. Brosig	Director	January 31, 2020
<u>/s/ Louis J. Grabowsky</u> Louis J. Grabowsky	Director	January 31, 2020
<u>/s/ Robert G. Harrison</u> Robert G. Harrison	Director	January 31, 2020
<u>/s/ Lacy M. Johnson</u> Lacy M. Johnson	Director	January 31, 2020
<u>/s/ Victor Eugene Renuart</u> Victor Eugene Renuart	Director	January 31, 2020
<u>/s/ James W. Sight</u> James W. Sight	Director	January 31, 2020
<u>/s/ Samanta Hegedus Stewart</u> Samanta Hegedus Stewart	Director	January 31, 2020
<u>/s/ Kevin F. Sullivan</u> Kevin F. Sullivan	Director	January 31, 2020
<u>/s/ Cheryl L. Turnbull</u> Cheryl L. Turnbull	Director	January 31, 2020
<u>/s/ William H. Waldorf</u> William H. Waldorf	Director	January 31, 2020



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January 31, 2020

Griffon Corporation
712 Fifth Avenue, 18th Floor
New York, New York 10019

Ladies and Gentlemen:

On the date hereof, Griffon Corporation, a Delaware corporation (the "Company"), intends to transmit for filing with the Securities and Exchange Commission (the "Commission") a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act"), relating to up to 1,700,000 shares (the "Shares") of common stock, \$0.25 par value per share, of the Company to be offered and sold under the Griffon Corporation 2016 Equity Incentive Plan (as amended through the date hereof, the "Plan").

We have at times acted as special counsel to the Company in connection with certain corporate and securities matters, and in such capacity we are familiar with the various corporate and other proceedings relating to the proposed offer and sale of the Shares as contemplated by the Registration Statement.

In connection with this opinion, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of (i) the Company's Certificate of Incorporation as presently in effect, (ii) the Company's By-Laws as presently in effect, (iii) minutes and other instruments evidencing actions taken by the Company's directors and stockholders pertaining to the Plan, and (iv) the Plan. In our examination of all such agreements, documents, certificates and instruments, we have assumed the genuineness of all signatures, the authenticity of all agreements, documents, certificates and instruments submitted to us as originals, the conformity with the originals of all agreements, documents, certificates and instruments submitted to us as certified, conformed or photostatic copies and the legal capacity of natural persons who are signatories to the documents examined by us. Insofar as this opinion relates to securities to be issued in the future, we have assumed that all applicable laws, rules and regulations in effect at the time of such issuance will be the same as such laws, rules and regulations in effect as of the date hereof.

Our opinion herein is based solely upon the Delaware General Corporation Law, and we express no opinion with respect to any other laws (including, without limitation, the application of the securities or "blue sky" laws of any state to the offer and/or sale of the Shares).

Based on the foregoing, and subject to and in reliance upon the accuracy and completeness of the information relevant thereto provided to us, it is our opinion that the Shares

have been duly authorized and, subject to the effectiveness of the Registration Statement and compliance with applicable state laws (including securities laws) of the states in which the Shares may be offered and sold, when issued in accordance with the terms of the Plan, will be legally issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and as an exhibit to any filing made by the Company under the securities or other laws of any state of the United States in which the Shares may be offered and sold. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act, or the rules and regulations of the Commission thereunder.

This opinion is rendered to you as of the date hereof, and we undertake no obligation to advise you of any change in any applicable law or in facts or circumstances which might affect any matters or opinions set forth herein.

Very truly yours,

/s/ Dechert LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated November 21, 2019 with respect to the consolidated financial statements, schedule and internal control over financial reporting of Griffon Corporation and its subsidiaries included in the Annual Report on Form 10-K for the year ended September 30, 2019, which is incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned report in this Registration Statement.

/s/ GRANT THORNTON LLP

New York, New York
January 31, 2020
