
**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 AMENDED AND RESTATED
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.

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 1,200,000 shares of the Registrant’s Common Stock, which are securities of the same class as those shares registered on the Registrant’s registration statements on Form S-8 filed with the Securities and Exchange Commission on January 31, 2020, File No. 333-236181, February 2, 2018, File No. 333-222844, and January 29, 2016, File No. 333-209222, which are hereby incorporated by reference.

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference the documents listed below. In addition, all documents and reports subsequently filed by the Registrant with the Securities and Exchange Commission pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 prior to the filing of a post-effective amendment to this Registration Statement, which indicates that all securities offered hereby have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained herein or in any document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed to constitute a part of this Registration Statement, except as modified or superseded.

(1) The Company’s [Annual Report on Form 10-K for the fiscal year ended September 30, 2021](#), filed with the Commission on November 17, 2021, which contains audited consolidated financial statements for the most recent fiscal year for which such statements have been filed;

(2) The Company’s [Quarterly Report on Form 10-Q for the quarter ended December 31, 2021](#), filed with the Commission on February 1, 2022;

(3) The Company’s Current Reports on Form 8-K, filed with the Commission on [December 21, 2021](#), [January 10, 2022](#), [January 28, 2022](#), [February 1, 2022](#) and [February 18, 2022](#); and

(4) The description of the Company’s Common Stock contained in the Company’s Registration Statement on Form 8-A, dated January 19, 1993, including any amendment(s) or report(s) filed for the purpose of updating such description.

The Company will provide without charge to each person to whom a copy of this Registration Statement is delivered, upon the written or oral request of such person, a copy of any or all of the documents incorporated by reference (except for exhibits thereto unless specifically incorporated by reference herein). Requests for such copies should be directed to the Secretary, Griffon Corporation, 712 Fifth Avenue, 18th Floor, New York, New York 10019, (212) 957-5000.

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 Amended and Restated 2016 Equity Incentive Plan (incorporated by reference to Exhibit 99.1 to Current Report on Form 8-K dated February 18, 2022 (Commission File No. 001-06620)).
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).
107.1	Filing Fee Table

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 March 4, 2022.

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	Chairman and Chief Executive Officer (Principal Executive Officer)	March 4, 2022
<u>/s/ Brian G. Harris</u> Brian G. Harris	Senior Vice President and Chief Financial Officer (Principal Financial Offer)	March 4, 2022
<u>/s/ W. Christopher Durborow</u> W. Christopher Durborow	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	March 4, 2022

Signature	Title	Date
<u>/s/ Henry A. Alpert</u> Henry A. Alpert	Director	March 4, 2022
<u>/s/ Thomas J. Brosig</u> Thomas J. Brosig	Director	March 4, 2022
<u>/s/ Jerome L. Coben</u> Jerome L. Coben	Director	March 4, 2022
<u>/s/ H. C. Charles Diao</u> H. C. Charles Diao	Director	March 4, 2022
<u>/s/ Louis J. Grabowsky</u> Louis J. Grabowsky	Director	March 4, 2022
<u>/s/ Robert G. Harrison</u> Robert G. Harrison	Director	March 4, 2022
<u>/s/ Lacy M. Johnson</u> Lacy M. Johnson	Director	March 4, 2022
<u>/s/ Victor Eugene Renuart</u> Victor Eugene Renuart	Director	March 4, 2022
<u>/s/ James W. Sight</u> James W. Sight	Director	March 4, 2022
<u>/s/ Samanta Hegedus Stewart</u> Samanta Hegedus Stewart	Director	March 4, 2022
<u>/s/ Kevin F. Sullivan</u> Kevin F. Sullivan	Director	March 4, 2022
<u>/s/ Michelle L. Taylor</u> Michele L. Taylor	Director	March 4, 2022
<u>/s/ Cheryl L. Turnbull</u> Cheryl L. Turnbull	Director	March 4, 2022

March 4, 2022

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 1,200,000 shares (the "Shares") of common stock, \$0.25 par value per share, of the Company to be offered and sold under the Griffon Corporation Amended and Restated 2016 Equity Incentive Plan (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 16, 2021, with respect to the consolidated financial statements, financial statement 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, 2021, 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
March 4, 2022

Calculation of Filing Fee Tables

Form S-8
(Form Type)

Griffon Corporation
(Exact Name of Registrant as Specified in its Charter)

Table 1—Newly Registered Securities

Plan	Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered (1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Amended and Restated 2016 Equity Incentive Plan	Equity	Common stock, \$0.25 par value per share	Rule 457(c) and Rule 457(h)	1,200,000	\$22.25(2)	\$26,700,000	\$92.70 per \$1,000,000	\$2,476
Total Offering Amounts						\$26,700,000		\$2,476
Total Fee Offsets (3)								\$0
Net Fee Due								\$2,476

(1) Represents additional shares of the Registrant's Common Stock issuable pursuant to the Griffon Corporation Amended and Restated 2016 Equity Incentive Plan being registered hereby. Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this registration statement also covers any additional shares of Common Stock of the Registrant that become issuable pursuant to awards by reason of any stock dividend, stock split, recapitalization or other similar transaction that results in an increase in the number of the outstanding shares of Common Stock of the Registrant.

(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 \$22.25, based on the average of the high sales price (\$22.64) and the low sales price (\$21.85) per share of the Registrant's Common Stock as reported on the New York Stock Exchange on February 25, 2022.

(3) The Registrant does not have any fee offsets.