



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 21, 2009

via U.S. mail and facsimile

Ronald J. Kramer, Chief Executive Officer
Griffon Corporation
100 Jericho Quadrangle
Jericho, New York 11753

**RE: Griffon Corporation
Form 10-K for the Fiscal Year Ended September 30, 2008
Filed December 15, 2008
Definitive Proxy Statement
Filed December 29, 2008
File No. 001-06620**

Dear Mr. Kramer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief