



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

May 26, 2011

Mr. Douglas J. Wetmore  
Chief Financial Officer  
Griffon Corporation  
712 Fifth Avenue, 18<sup>th</sup> Floor  
New York, NY 10019

**Re: Griffon Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed November 17, 2010  
Response Letter Dated May 23, 2011  
File No. 1-06620**

Dear Mr. Wetmore:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

W. John Cash  
Branch Chief