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

DIVISION OF
CORPORATION FINANCE

April 11, 2011

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

Re: Griffon Corporation
Form 8-K/A
Filed November 12, 2010
Form 10-K for the Fiscal Year Ended September 30, 2010
Filed November 17, 2010
Definitive Proxy Statement on Schedule 14A
Filed December 15, 2020
Form 10-Q for the Fiscal Quarter Ended December 31, 2010
Filed February 3, 2011
Response Letter Dated March 28, 2011
File No. 1-06620

Dear Mr. Wetmore:

We have reviewed your response and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended September 30, 2010

Management's Discussion and Analysis of Financial Condition and Results of Operations
Consolidated Results of Operations

Business Segments, page 32

1. We note your response to our prior comment number 8. Your proposed disclosures indicate that you evaluate performance and allocate resources based on each segment's operating results before interest income or expense, income taxes, depreciation and amortization, and certain non-recurring items of income or expense. It appears to us that this proposed disclosure contradicts your segment footnote disclosure since you present segment measures that appear to include depreciation and amortization and items you identify as non-recurring. Your proposed disclosures also identify items as "non-recurring" items of income or expense even though those items have occurred in more than one period. Please revise your proposed disclosures to address these inconsistencies. Also, based on the reconciliation you present, please revise your proposed disclosures to disclose and discuss changes in any other reconciling items not already addressed in MD&A, including unallocated costs.

Critical Accounting Policies
Goodwill, Long-Lived Intangible and Tangible Assets and Impairment, page 43

2. In your response to our prior comment number 12 you refer to three reporting units; however, your response also indicates that ATT is an operating segment. Please confirm to us that subsequent to your acquisition of ATT you have at least four reporting units.

Financial Statements

Note 20- Business Segment, page 89

3. We note your response to our prior comment number 17. Based on your disclosures it appears that Clopay Business Products (CBP) is engaged in the manufacture and sale of garage and sectional doors. It further appears that Ames True Temper (ATT) is engaged in the manufacture and sale of non-powered landscaping products including long handle tools, striking tools, garden and hose reels, etc. Please explain to us in greater detail why you believe the nature of these products and their production processes are similar and warrant aggregation as a single reportable segment. Also, please explain to us in greater detail how you determined that these two operating segments have similar economic characteristics.

Form 8-K/A Filed November 12, 2010

Pro Forma Adjustments, page 5

4. We note your response to our prior comment number 27. Please note that it is generally inappropriate to modify historical financial statements related to an acquisition under Rule 11-02 of Regulation S-X, except in certain carve-out transactions. It remains unclear to us why you believe historical transactions reflected in ATT's financial statements meet the criteria for pro forma adjustment. Please modify your pro forma presentation to remove these adjustments or provide us additional information that supports each pro forma adjustment, including the specific nature of the costs being eliminated and your basis for determining each adjustment complies with Article 11 of Regulation S-X.

Closing Comments

You may contact Kevin Stertzel at (202) 551-3723, or Anne McConnell, at (202) 551-3709 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3768 with any other questions.

Sincerely,

W. John Cash
Branch Chief