

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 27)

Griffon Corporation
(Name of Issuer)

Common Stock
(Title of Class of Securities)

398433102
(CUSIP Number)

David Goldman
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

November 14, 2022
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 398433102

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Funds, LLC

I.D. No. 13-4044523

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
00-Funds of investment advisory clients

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	1,324,300 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	1,324,300 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,324,300 (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

2.32%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Asset Management Inc.

I.D. No. 13-4044521

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
00-Funds of investment advisory clients

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	2,797,053 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	2,842,053 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,842,053 (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
4.98%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Teton Advisors, LLC

I.D. No. 13-4008049

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
00 – Funds of investment advisory clients

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	170,840 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	170,840 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

170,840 (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.30%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GGCP, Inc.

I.D. No. 13-3056041

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 Source of funds (SEE INSTRUCTIONS)
NONE

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Wyoming

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	NONE
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	NONE
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
NONE

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS) X

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Investors, Inc.

I.D. No. 13-4007862

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 Source of funds (SEE INSTRUCTIONS)
NONE

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	NONE
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	NONE
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
NONE

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS) X

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Associated Capital Group, Inc.

I.D. No. 47-3965991

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 Source of funds (SEE INSTRUCTIONS)
None

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	NONE (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	NONE (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS) X

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

CUSIP No. 398433102

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Mario J. Gabelli

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 Source of funds (SEE INSTRUCTIONS)
NONE

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
USA

NUMBER OF	: 7	SOLE VOTING POWER
	:	
SHARES	:	NONE (Item 5)
	:	
BENEFICIALLY	: 8	SHARED VOTING POWER
	:	
OWNED	:	NONE
	:	
BY EACH	: 9	SOLE DISPOSITIVE POWER
	:	
REPORTING	:	NONE (Item 5)
	:	
PERSON	: 10	SHARED DISPOSITIVE POWER
	:	
WITH	:	NONE
	:	

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS) X

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IN

Item 1.

Security and Issuer

This Amendment No. 27 to Schedule 13D on the Common Stock of Griffon Corporation (the “Issuer”) is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the “Schedule 13D”), which was originally filed on February 19, 2008. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meaning as set forth in the Schedule 13D.

Item 2.

Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by various entities which except for LICT Corporation (“LICT”) and CIBL, Inc. (“CIBL”), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds and as a registered broker-dealer. Certain of these entities may also make investments for their own accounts. Mario J. Gabelli (“Mario Gabelli”) is deemed to directly or indirectly control these entities through his ownership interest.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. (“GGCP”), GGCP Holdings LLC (“GGCP Holdings”), GAMCO Investors, Inc. (“GBL”), Associated Capital Group, Inc. (“AC”), Gabelli Funds, LLC (“Gabelli Funds”), GAMCO Asset Management Inc. (“GAMCO”), Teton Advisors, LLC (“Teton Advisors”), Gabelli & Company Investment Advisers, Inc. (“GCIA”), Morgan Group Holding Co., (“MGH”), G.research, LLC (“G.research”), MJG Associates, Inc. (“MJG Associates”), Gabelli Securities International (Bermuda) Limited (“GSIL”), Gabelli Foundation, Inc. (“Foundation”), Mario Gabelli, LICT and CIBL. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the “Reporting Persons”.

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company whose stock is quoted on the OTCQX platform, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended (“Advisers Act”). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA or its relying advisers, act as a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, Gabelli Intermediate Credit Fund L.P., GAMA Select Plus Master Fund, Ltd., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research is a wholly owned subsidiary of MGH. G.research, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (“1934 Act”), which may as a part of its business purchase and sell securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focused Growth and Income Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources, Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+ Trust, Gabelli Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Media Mogul Fund, The Gabelli Pet Parents’ Fund, The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd., Gabelli Growth Innovators ETF, Gabelli Love Our Planet & People ETF, Gabelli Automation ETF (collectively, the “Funds”), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty MitesSM Fund, The TETON Westwood Income Fund, TETON Westwood Intermediate Bond Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli

International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICF actively pursues new business ventures and acquisitions. LICF makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICF.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, co-Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton and MGH.

The Reporting Persons do not admit that they constitute a group.

GAMCO is a New York corporation and GBL, MGH and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation and AC and GCIA are Delaware corporations each having its principal business office 191 Mason Street, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830.

G.research is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICF is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – Not applicable.

(f) – Reference is made to Schedule I hereto.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 4,337,193 shares, representing 7.60% of the approximately 57,063,936 shares outstanding as reported by the Issuer in its most recently filed Form 10-Q for the quarterly period ended June 30, 2022. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Gabelli Funds	1,324,300	2.32%
GAMCO	2,842,053	4.98%
Teton Advisors	170,840	0.30%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 45,000 of its reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: November 15, 2022

GGCP, INC.
MARIO J. GABELLI

By: /s/ David Goldman
David Goldman
Attorney-in-Fact

TETON ADVISORS, LLC
GABELLI FUNDS, LLC

By: /s/ David Goldman
David Goldman
General Counsel – Gabelli Funds, LLC
Counsel-Teton Advisors, LLC

GAMCO INVESTORS, INC.

By: /s/ Peter D. Goldstein
Peter D. Goldstein
General Counsel – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC.
GAMCO ASSET MANAGEMENT INC.

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital
Group, Inc.
President – GAMCO Asset Management Inc.
President – Gabelli & Company Investment Advisers, Inc.

SCHEDULE I
Information with Respect to Executive
Officers and Directors of the Undersigned
Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, G.research, LLC, Teton Advisors, LLC, or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, or Gabelli & Company Investment Advisers, Inc. or Associated Capital Group, Inc., the business address of each of which is 191 Mason Street, Greenwich, CT 06830 and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc.

Directors:

Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202
Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Leslie B. Daniels	Operating Partner AE Industrial Partners, LP 2500 N. Military Trail, Suite 470 Boca Raton, FL 33431
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Douglas R. Jamieson	President and Chief Executive Officer of Associated Capital Group, Inc. President, Chief Operating Officer and Managing Director of GAMCO Asset Management Inc.
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327
Agnes Mullady	Former Senior Vice President of GAMCO Investors, Inc.
Alexis Glick	Former Chief Executive Officer of GENYOUth

Officers:

Mario J. Gabelli	Chairman and Chief Executive Officer
Peter D. Goldstein	General Counsel
Kieran Caterina	Chief Accounting Officer

GAMCO Asset Management Inc.

Directors:

Douglas R. Jamieson
Regina M. Pitaro
Paul Swirbul
Christopher Desmarais

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President, Chief Operating Officer and Managing Director

David Goldman

General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC
Officers:

Mario J. Gabelli	Chief Investment Officer – Value Portfolios
David Goldman	Vice President, Corporate Development and General Counsel
Richard Walz	Chief Compliance Officer
Kieran Caterina	Chief Accounting Officer
John Ball	Senior Vice President, Fund Administration

Gabelli Foundation, Inc.
Officers:

Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President
Marc Gabelli	Trustee
Matthew R. Gabelli	Trustee
Michael Gabelli	Trustee

GGCP, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc.
Matthew R. Gabelli	Vice President – Trading G.research, LLC One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc Gabelli	President

GGCP Holdings LLC

Members:

GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member

Teton Advisors, LLC

Directors:

Marc Gabelli	Chief Executive Officer & Chairman of the Board
Vincent J. Amabile	Founder- Amabile Partners
Stephen G. Bondi, CPA	Chief Financial Officer – Mittleman Brothers, LLC
Aaron J. Feingold, M.D.	President and Founder – Raritan Bay Cardiology Group
Nicholas F. Galluccio	Chairman of Teton Advisors, LLC
Kevin M. Keeley	President & Executive Chairman – Keeley Teton Advisors, LLC
James C. Abbott, CFA, CAIA	Former Chairman and CEO of Carillon Tower Advisors
Herve D. Francois	Multifamily real estate investors
Jason D. Lamb	Special advisor to the LGL Systems Acquisition Corporation

Officers:

Marc Gabelli	See above
Patrick B. Huvane, CPA, CFA	Chief Financial Officer
Casey Haars	Controller
Tiffany Hayden	Chief Compliance Officer

Associated Capital Group, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc.
Douglas R. Jamieson	President and Chief Executive Officer
Bruce Lisman	Former Chairman - JP Morgan – Global Equity Division
Daniel R. Lee	Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147
Richard T. Prins	Former Partner Skadden, Arps, Slate, Meagher & Flom LLP
Salvatore F. Sodano	Vice Chairman – Retired Broadridge Financial Solutions
Frederic V. Salerno	See above
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Executive Chairman
Douglas R. Jamieson	President and Chief Executive Officer
Patrick Huvane	Interim Co-Chief Financial Officer
Ian McAdams	Interim Co-Chief Financial Officer
Peter D. Goldstein	Chief Legal Officer
David Goldman	General Counsel

Gabelli & Company Investment Advisers, Inc.

Directors:

Douglas R. Jamieson

Officers:

Douglas R. Jamieson	Chief Executive Officer and President
John Givissis	Controller
Craig A. Weynand	Chief Compliance Officer

G.research, LLC

Officers:

Cornelius V. McGinity	Office of the Chairman
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Vincent Amabile

President

Bernard Frize

Chief Compliance Officer

Joseph Fernandez

Controller and Financial and Operations Principal

SCHEDULE II
INFORMATION WITH RESPECT TO
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
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COMMON STOCK-GRIFFON CORPORATION

GABELLI FUNDS, LLC

THE GABELLI CAPITAL ASSET FUND

10/21/2022	-800	30.2420
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10/3/2022	-500	30.3300
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THE GABELLI EQUITY TRUST INC.

9/16/2022	-3,000	31.7710
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GABELLI ENTERPRISE MERGERS & ACQUISITIONS FUND

10/24/2022	-400	30.8400
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THE GABELLI DIVIDEND AND INCOME TRUST

11/10/2022	-10,000	33.7387
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11/1/2022	-7,000	32.2183
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10/19/2022	-2,000	30.0183
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THE GABELLI GLOBAL SMALL AND MID CAP VALUE TRUST

9/15/2022	-2,000	32.7832
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THE GABELLI SMALL CAP GROWTH FUND

11/14/2022	-20,000	33.2179
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11/11/2022	-21,144	34.2137
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11/10/2022	-52,856	33.3270
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11/8/2022	-4,000	32.0068
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11/7/2022	-3,018	31.2495
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10/26/2022	-20,982	32.4830
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10/25/2022	-6,000	32.2685
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10/24/2022	-5,600	31.1015
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10/21/2022	-2,000	30.4312
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10/18/2022	-3,900	31.3800
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10/11/2022	-8,500	30.5703
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10/7/2022	-7,000	30.5206
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9/15/2022	-2,000	32.8968
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GAMCO ASSET MANAGEMENT INC.

11/14/2022	-400	33.3018
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11/14/2022	-280	33.2810
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11/14/2022	-80	34.0000
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11/14/2022	-100	33.2810
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11/14/2022	-200	33.2810
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11/14/2022	-3,825	33.3959
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11/14/2022	-2,000	33.2810
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11/14/2022	-300	34.0000
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11/14/2022	-100	33.2810
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11/14/2022	-155	34.0000
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11/14/2022	-65	34.0000
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11/14/2022	-300	33.2810
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11/14/2022	-150	33.2810
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11/14/2022	-300	33.2810
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11/14/2022	-400	33.2130
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11/14/2022	-100	33.2810
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11/14/2022	-300	33.2810
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11/11/2022		-135	34.0500	
11/11/2022		-260	34.0500	
11/11/2022		-105	34.0500	
11/11/2022		-521	34.2151	
11/10/2022		-200	33.5632	
11/10/2022		-800	32.6975	
11/10/2022		-300	33.5632	
11/9/2022	-500		31.9050	
11/8/2022	-100		31.7496	
11/8/2022	-100		31.7496	
11/8/2022	-100		31.7496	
11/8/2022	-6,000			31.7496
11/8/2022	-200		31.7496	
11/8/2022	-200		31.7496	
11/8/2022	-500		31.7496	
11/8/2022	-300		32.0033	
11/8/2022	-100		31.7496	
11/8/2022	-100		31.7496	
11/7/2022	-100		31.3034	
11/7/2022	-200		31.3034	
11/7/2022	-200		31.3034	
11/7/2022	-300		31.3034	
11/7/2022	-800		31.3034	
11/7/2022	-200		31.3034	
11/7/2022	-200		31.3034	
11/7/2022	-400		31.3034	
11/7/2022	-300		31.2117	
11/7/2022	-100		31.3034	
11/7/2022	-100		31.3034	
11/4/2022	-500		31.2880	
11/4/2022	-600		30.9710	
11/2/2022	-12,000			32.1791
11/2/2022	-500		31.6802	
11/2/2022	-1,500			31.6802
11/1/2022	-400		32.2180	
11/1/2022	-495		32.3000	
11/1/2022	-600		32.2673	
11/1/2022	-800		32.2673	
10/31/2022		-300	32.4505	
10/31/2022		-500	32.4505	
10/31/2022		-800	32.4505	
10/31/2022		-700	32.4505	
10/28/2022		-500	32.8820	
10/28/2022		-3,500		32.3803
10/28/2022		-1,000		32.4411
10/28/2022		-6,005		33.1922
10/28/2022		-2,000		32.8249
10/27/2022		-2,000		32.7770
10/27/2022		-500	32.8000	
10/26/2022		-600	32.5932	
10/25/2022		-5,000		32.0245
10/25/2022		-1,500		32.0245
10/25/2022		-250	32.0245	
10/25/2022		-300	32.0245	
10/25/2022		-1,000		32.1580
10/25/2022		-500	32.0245	
10/25/2022		-250	32.0245	
10/25/2022		-200	31.5000	
10/25/2022		-700	32.0245	
10/25/2022		-242	32.0245	
10/25/2022		-240	32.0245	
10/25/2022		-118	32.0245	
10/24/2022		-250	31.0010	
10/24/2022		-288	31.0010	
10/24/2022		-3,000		31.0135
10/24/2022		-500	31.0010	
10/24/2022		-250	31.0010	
10/24/2022		-800	31.0010	

10/21/2022		-600	30.6926	
10/21/2022		-1,500		30.6800
10/21/2022		-133	30.6926	
10/21/2022		-500	30.6926	
10/21/2022		-200	30.0000	
10/21/2022		-200	30.1301	
10/20/2022		-1,000		29.4000
10/20/2022		-500	29.7420	
10/19/2022		-500	30.2802	
10/17/2022		-400	30.0870	
10/14/2022		-500	30.0550	
10/14/2022		-200	29.4120	
10/14/2022		-200	29.4120	
10/13/2022		-1,500		30.2113
10/13/2022		-400	30.5000	
10/13/2022		-1,000		30.5000
10/13/2022		-400	30.4201	
10/13/2022		-400	30.5000	
10/12/2022		-1,000		30.3133
10/11/2022		-200	30.2500	
10/11/2022		-1,000		30.5573
10/11/2022		-400	30.7400	
10/7/2022	-300		30.6311	
10/7/2022	-1,500			30.6311
10/6/2022	-300	31.3067		
10/5/2022	-500	32.0800		
10/5/2022	-500	32.0000		
10/4/2022	-100	31.7164		
10/4/2022	-1,500		31.7164	
10/4/2022	-200	31.7164		
10/4/2022	-2,000		31.7164	
10/4/2022	-150	31.7164		
10/4/2022	-800	31.7164		
10/4/2022	-500	31.7164		
10/4/2022	-300	31.7164		
10/4/2022	-83	31.7164		
10/4/2022	-200	31.7164		
10/4/2022	-500	31.7164		
10/4/2022	-200	31.7164		
10/4/2022	-200	31.7164		
10/4/2022	-200	31.7164		
10/4/2022	-800	31.7164		
10/4/2022	-200	31.7164		
10/3/2022	-400	30.3000		
10/3/2022	-500	30.3300		
9/28/2022	-847	28.8500		
9/27/2022	-600	28.6728		
9/26/2022	-500	29.1000		
9/26/2022	-500	29.1850		
9/26/2022	-400	29.1700		
9/23/2022	-500	29.1800		
9/23/2022	-500	29.5000		
9/22/2022	-100	30.0000		
9/21/2022	-800	31.8595		
9/21/2022	-200	31.8595		
9/21/2022	-300	31.8595		
9/21/2022	-300	31.8595		
9/21/2022	-600	31.8595		
9/20/2022	-300	31.6750		
9/20/2022	-300	31.6750		
9/20/2022	-200	31.6750		
9/19/2022	-500	31.7500		
9/19/2022	-2,000		32.5024	
9/19/2022	-200	32.5655		
9/19/2022	-500	31.8780		
9/19/2022	-200	32.5655		
9/19/2022	-5,001		32.5655	
9/16/2022	-500	31.8808		
9/16/2022	-1,000		31.7739	

9/15/2022	-500	32.7791
9/15/2022	-500	32.6500
9/15/2022	-300	32.7077
9/15/2022	-300	32.7077
9/15/2022	-300	32.7077
9/15/2022	-260	32.7077
9/15/2022	-500	32.7077

TETON ADVISORS, INC.

THE TETON WESTWOOD MIGHTY MITES FUND

11/10/2022	-28,000	33.6121
11/8/2022	-8,000	32.2301
11/7/2022	-6,000	31.1846
11/4/2022	-4,500	30.9797
11/1/2022	-5,000	32.1628
10/27/2022	-35,064	32.8147
10/26/2022	-8,000	32.4713
10/25/2022	-17,436	32.4957
10/21/2022	-2,000	30.6030
10/18/2022	-5,000	31.3100
10/4/2022	-5,000	32.0497
10/3/2022	-3,000	30.3581
9/28/2022	-3,000	29.4001

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.