



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