



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

DIVISION OF  
CORPORATION FINANCE

November 25, 2019

Brian G. Harris  
Chief Financial Officer  
Griffon Corporation  
712 Fifth Ave, 18th Floor  
New York, NY 10019

**Re: Griffon Corporation**  
**Form 10-K for the year ended September 30, 2018**  
**Filed November 19, 2018**  
**File No. 1-6620**

Dear Mr. Harris:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing