

---

---

**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

---

**FORM S-3**

**REGISTRATION STATEMENT UNDER  
THE SECURITIES ACT OF 1933**

---

**GRIFFON CORPORATION**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation or organization)

**11-1893410**  
(I.R.S. Employer Identification Number)

---

**100 Jericho Quadrangle  
Jericho, New York 11753  
(516) 938-5544**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

---

**Patrick L. Alesia  
Chief Financial Officer  
Griffon Corporation  
100 Jericho Quadrangle  
Jericho, New York 11753  
(516) 938-5544**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

---

**Copies to:**

**Martin Nussbaum  
Derek M. Winokur**  
Dechert LLP  
1095 Avenue of the Americas  
New York, New York 10036  
(212) 698-3500  
(212) 698-3599—Facsimile

**Steven D. Gynn**  
Gibson, Dunn & Crutcher LLP  
200 Park Avenue  
New York, New York 10166  
(212) 351-4000  
(212) 351-4035—Facsimile

**Jonathan K. Layne**  
Gibson, Dunn & Crutcher LLP  
2029 Century Park East  
Los Angeles, California 90067  
(310) 552-8500  
(310) 551-8741—Facsimile

---

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  333-153089

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or

additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

**CALCULATION OF REGISTRATION FEE**

<b>Title of Each Class of Securities to be Registered</b>	<b>Amount to be Registered</b>	<b>Proposed Maximum Offering Price Per Unit</b>	<b>Proposed Maximum Aggregate Offering Price</b>	<b>Amount of Registration Fee(1)</b>
Common stock, par value \$0.25 per share	100,000	\$ 8.50	\$ 850,000	\$ 33.41

(1) Total filing fees of \$16,000.00 have previously been paid to the Commission in respect of the shares of Registrant's common stock registered pursuant to its previously filed registration statement on Form S-3, as amended (File No. 333-153089), representing an overpayment of filing fees of \$1,635.84. Accordingly, Registrant will be using a portion of this balance to pay this filing fee.

**This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933.**

#### EXPLANATORY NOTE

We are filing this registration statement with the Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and it relates to the public offering of securities contemplated by the registration statement on Form S-3, as amended (File No. 333-153089) (the "Prior Registration Statement"), originally filed by us on August 19, 2008 and declared effective by the Commission on August 28, 2008. This registration statement is being filed for the sole purpose of registering 100,000 additional shares of our common stock, par value \$0.25 per share (the "Shares"), to reflect that Ronald J. Kramer, our chief executive officer, has agreed to purchase under the CEO Purchase Commitment, as defined in the Prior Registration Statement, in addition to the previously agreed 500,000 Shares, an additional number of Shares (up to 100,000 Shares) equal to approximately 1% of the additional amount of Shares, if any, purchased by GS Direct under the Additional GS Purchase Commitment, as defined in the Prior Registration Statement. As a result, the CEO Purchase Commitment is for a minimum of 500,000 Shares and up to 600,000 Shares. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits and the power of attorney thereto, are incorporated by reference into this registration statement.

The required opinions and consents are listed on the exhibit index attached hereto and filed herewith.

---

**PART II. INFORMATION NOT REQUIRED IN PROSPECTUS**

**Item 16. Exhibits.**

All exhibits filed with or incorporated by reference in the Prior Registration Statement are incorporated by reference into, and shall be deemed part of, this registration statement, except the following, which are filed herewith:

<b>Exhibit Number</b>	<b>Description</b>
5.1	Opinion of Dechert LLP
23.1	Consent of Grant Thornton LLP
23.2	Consent of PricewaterhouseCoopers LLP
23.3	Consent of Dechert LLP (included in Exhibit 5.1 hereto)

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Jericho, State of New York, on September 18, 2008.

### GRIFFON CORPORATION

By: /s/ Ronald J. Kramer  
Name: Ronald J. Kramer  
Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Ronald J. Kramer</u> Ronald J. Kramer	Chief Executive Officer <i>(Principal Executive Officer)</i>	September 18, 2008
<u>/s/ Patrick L. Alesia</u> Patrick L. Alesia	Vice President, Chief Financial Officer, Treasurer and Secretary <i>(Principal Financial and Accounting Officer)</i>	September 18, 2008
<u>*</u> Harvey R. Blau	Chairman of the Board	September 18, 2008
<u>*</u> Henry A. Alpert	Director	September 18, 2008
<u>*</u> Blaine V. Fogg	Director	September 18, 2008
<u>*</u> Gordon E. Fomell	Director	September 18, 2008
<u>*</u> Robert Harrison	Director	September 18, 2008
<u>*</u> Clarence A. Hill, Jr.	Director	September 18, 2008
<u>*</u> Donald J. Kutyna	Director	September 18, 2008

\*  
\_\_\_\_\_  
James A. Mitarotonda

Director

September 18, 2008

\*  
\_\_\_\_\_  
Martin S. Sussman

Director

September 18, 2008

\*  
\_\_\_\_\_  
William H. Waldorf

Director

September 18, 2008

\*  
\_\_\_\_\_  
Joseph J. Whalen

Director

September 18, 2008

\*By: /s/ Patrick L. Alesia  
Patrick L. Alesia  
*Attorney-in-Fact*

## [DECHERT LLP LETTERHEAD]

September 18, 2008

Griffon Corporation  
100 Jericho Quadrangle  
Jericho, New York 11753

Re: Form S-3 Registration Statement Pursuant to Rule 462(b)

Ladies and Gentlemen:

We have acted as counsel to Griffon Corporation, a Delaware corporation (the "Company"), in connection with the preparation and filing of a Registration Statement on Form S-3 (the "Additional Registration Statement") filed on the date hereof with the Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), relating to the registration under the Securities Act of up to \$850,000 aggregate offering price of shares (the "Shares") of the Company's common stock, par value \$0.25 per share (the "Common Stock"), proposed to be issued and sold, together with certain of the shares of the Company's Common Stock registered pursuant to a Registration Statement on Form S-3 (Registration No. 333-153089), as amended, of the Company that was declared effective by the Commission on August 28, 2008 (the "Initial Registration Statement"), to Ronald J. Kramer pursuant to a purchase agreement substantially in the form filed as Exhibit 10.2 to the Initial Registration Statement and incorporated by reference into the Additional Registration Statement (the "Purchase Agreement"). This opinion letter is being furnished to the Company with respect to the Additional Registration Statement in accordance with the requirements of Item 601(b)(5) promulgated under Regulation S-K of the Securities Act, and no opinion is expressed herein as to any matter other than as to the validity of the Shares.

In rendering the opinions expressed below, we have examined and relied on originals or copies, certified or otherwise identified to our satisfaction of such documents, corporate records and other instruments and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Company and others, and such other documents as we have deemed necessary or appropriate as a basis for the opinions set forth below, including the following documents:

- (i) the Initial Registration Statement;
  - (ii) the Additional Registration Statement;
  - (iii) the form of Purchase Agreement;
-

- (iv) the form of certificate evidencing the Shares, in the form attached as Exhibit 4.3 to the Initial Registration Statement and incorporated by reference into the Additional Registration Statement;
- (v) the Restated Certificate of Incorporation of the Company, dated October 1, 1986, as amended through the date hereof, filed as Exhibit 4.1 to the Initial Registration Statement and incorporated by reference into the Additional Registration Statement;
- (vi) the Amended Bylaws of the Company, dated May 8, 2008 (the "Bylaws"), filed as Exhibit 4.2 to the Initial Registration Statement and incorporated by reference into the Additional Registration Statement;
- (vii) a certificate of good standing with respect to the Company issued by the Secretary of State of the State of Delaware, dated September 18, 2008; and
- (viii) the resolutions of the board of directors of the Company relating to, among other things, (a) the authorization and approval of the preparation and filing of the Additional Registration Statement and (b) the authorization, issuance, offer and sale of the Shares, certified as of the date hereof by an officer of the Company.

As to the facts upon which this opinion is based, we have relied, to the extent we deem proper, upon certificates of public officials and certificates and written statements of officers, directors, employees and representatives of, and accountants for, the Company, and upon the representations and warranties made by the parties in the Purchase Agreement and the due performance by such parties of their respective obligations set forth in the Purchase Agreement.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as original documents, and the conformity to original documents of all documents submitted to us as copies. In addition, we have assumed (i) the legal capacity of natural persons who are signatories to the documents examined by us and (ii) that the Shares issuable to Ronald J. Kramer are offered, issued and sold in accordance with the Additional Registration Statement and the Purchase Agreement.

The opinions expressed herein are limited to the General Corporation Law of the State of Delaware. We are not members of the bar of the State of Delaware, nor do we purport to be experts in the laws of the State of Delaware.

On the basis of the foregoing and subject to the assumptions, qualifications and limitations set forth in this letter, we are of the opinion that, when the Shares are issued and delivered against receipt by the Company of payment therefor as provided in the resolutions of the Company's board of directors and at a price per Share not less than the per share par value of the Company's

---

Common Stock as contemplated by the Additional Registration Statement and in accordance with the terms of the Purchase Agreement, the Shares will be validly issued, fully paid and nonassessable.

This opinion letter has been prepared for your use solely in connection with the Additional Registration Statement. This opinion is given as of the effective date of the Additional Registration Statement, and we assume no obligation to advise you of any changes in the foregoing subsequent to the effectiveness of the Additional Registration Statement.

We hereby consent to the filing of this opinion as an exhibit to the Additional Registration Statement and to the reference to this firm under the caption "Legal Matters" in the prospectus which forms a part of the Initial Registration Statement and is incorporated by reference into the Additional Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Dechert LLP

Dechert LLP

---

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We have issued our report dated November 28, 2007 (except for the adjustments to retrospectively apply the discontinued operations as described in Note 2 as to which the date is August 19, 2008) with respect to the consolidated financial statements and financial statement schedules (which report expressed an unqualified opinion and contains an explanatory paragraph related to the adoption of the recognition and disclosure provisions of Financial Accounting Standards Board Statement No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans: an amendment of FASB Statements No. 87, 88, 106 and 132(R), effective September 30, 2007) of Griffon Corporation and subsidiaries, which is included in the Current Report on Form 8-K dated August 19, 2008 and which is incorporated by reference in this Registration Statement. We have also issued our report dated November 28, 2007 with respect to internal control over financial reporting of Griffon Corporation and subsidiaries, which is included in the Annual Report on Form 10-K for the year ended September 30, 2007 and which is incorporated by reference in this Registration Statement. We consent to the incorporation by reference in the Registration Statement of the aforementioned reports.

/s/ GRANT THORNTON LLP

Melville, New York  
September 18, 2008

---

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated December 13, 2005 relating to the financial statements and financial statement schedules of Griffon Corporation for the year ended September 30, 2005 which appears in the Current Report on Form 8-K dated August 19, 2008.

/s/ PricewaterhouseCoopers LLP

New York, New York  
September 18, 2008

---