

OMB APPROVAL	
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <b>GOLDMAN SACHS GROUP INC</b>  (Last) (First) (Middle) <b>200 WEST STREET</b>  (Street) <b>NEW YORK NY 10282</b>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>GRIFFON CORP [ GFF ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  Director <input checked="" type="checkbox"/> 10% Owner  Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <b>12/10/2013</b>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	12/10/2013		S		4,444,444 <sup>(2)</sup>	D	\$11.25	5,572,643	I	See footnotes <sup>(1)(2)(3)(4)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person\*

**GOLDMAN SACHS GROUP INC**

(Last) (First) (Middle)

**200 WEST STREET**

(Street)

**NEW YORK NY 10282**

(City) (State) (Zip)

1. Name and Address of Reporting Person\*

**GOLDMAN SACHS & CO**

(Last) (First) (Middle)

**200 WEST STREET**

(Street)

**NEW YORK NY 10282**

(City) (State) (Zip)

1. Name and Address of Reporting Person\*

[GS Direct, L.L.C.](#)

(Last) (First) (Middle)

200 WEST STREET

(Street)

NEW YORK NY 10282-2198

(City) (State) (Zip)

**Explanation of Responses:**

1. This statement is being filed by The Goldman Sachs Group, Inc. ("GS Group"), Goldman, Sachs & Co. ("Goldman Sachs") and GS Direct, L.L.C. ("GS Direct", and together with GS Group and Goldman Sachs, the "Reporting Persons").
2. On December 10, 2013, GS Direct sold 4,444,444 shares of common stock, par value \$0.25 per share (the "Common Stock"), of Griffon Corporation (the "Company") to the Company at a price of \$11.25 per share (the "Repurchase Transaction") pursuant to that certain Purchase Agreement, dated as of November 13, 2013, between GS Direct and the Company. The securities reported herein as indirectly sold were beneficially owned directly by GS Direct and may be deemed to have been indirectly owned by GS Group and Goldman Sachs. Goldman Sachs and GS Direct are wholly-owned subsidiaries of GS Group. Goldman Sachs is the manager of GS Direct. The Reporting Persons each disclaim beneficial ownership of the securities reported herein except to the extent of their pecuniary interest therein, if any.
3. GS Group may be deemed to beneficially own, in the aggregate, 17,087 shares of Common Stock, consisting of 8,333 shares of Common Stock granted to Mr. Bradley J. Gross, a managing director of Goldman Sachs, in his capacity as a director of the Company pursuant to the Company's 2011 Equity Incentive Plan (the "Plan"), 5,000 shares of Common Stock granted to Gerald J. Cardinale, a former managing director of Goldman Sachs, pursuant to the Plan and 1,877 shares of Common Stock granted to each of Mr. Gross and Mr. Cardinale pursuant to the Company's Outside Director Stock Award Plan. Mr. Gross has an understanding with GS Group pursuant to which he holds such securities for the benefit of GS Group.
4. GS Group and Goldman Sachs may be deemed to beneficially own indirectly, in the aggregate, 5,555,556 shares of the Company's Common Stock beneficially owned directly by GS Direct following the Repurchase Transaction. The Reporting Persons each disclaim beneficial ownership of the securities reported herein except to the extent of their pecuniary interest therein, if any. Goldman Sachs has net open short positions of 310,572 shares of Common Stock.

**Remarks:**

[/s/ Kevin P. Treanor, Attorney-in-fact](#) [12/12/2013](#)

[/s/ Kevin P. Treanor, Attorney-in-fact](#) [12/12/2013](#)

[/s/ Kevin P. Treanor, Attorney-in-fact](#) [12/12/2013](#)

\*\* Signature of Reporting Person      Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.**