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

FORM 8-K/A

(Amendment No. 2)

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): **November 16, 2010**

GRIFFON CORPORATION

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

1-06620
(Commission
File Number)

11-1893410
(I.R.S. Employer
Identification No.)

712 Fifth Avenue, 18th Floor
New York, New York
(Address of Principal Executive Offices)

10019
(Zip Code)

(212) 957-5000
(Registrant's telephone number, including area code)

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Explanatory Note

This Current Report on Form 8-K/A (Amendment No. 2) amends the Current Report on Form 8-K of Griffon Corporation (the "Company") filed with the Securities and Exchange Commission (the "Commission") on October 1, 2010, as amended pursuant to a Form 8-K (Amendment No. 1) filed with the Commission on November 12, 2010, related to the completion of the Company's acquisition of Ames True Temper, Inc. and certain affiliated companies ("Ames") from an affiliate of Castle Harlan, Inc., pursuant to a Stock Purchase Agreement dated as of July 19, 2010. This Form 8-K/A (Amendment No. 2) is filed to include certain additional supplemental pro forma financial information.

Item 9.01. Financial Statements and Exhibits

(b) *Pro Forma Financial Information*

The unaudited pro forma condensed combined statements of operations for the fiscal year ended September 30, 2009 and for the nine months ended June 30, 2010 and the unaudited pro forma condensed combined balance sheet as of June 30, 2010, in each case giving effect to the acquisition of Ames, is attached hereto as Exhibit 99.1 and incorporated herein by reference.

(d) *Exhibits*

Exhibit Number	Exhibit Title
99.1	Unaudited Pro Forma Financial Information listed in Item 9.01(b) (previously filed as the corresponding exhibit to the Current Report on Form 8-K/A (Amendment No. 1) filed with the Commission on November 12, 2010).
99.2	Supplemental Pro Forma Financial Information (Unaudited Pro Forma Financial Information for each of the four quarters in Fiscal 2009 and each of the first three quarters in Fiscal 2010) (previously filed as the corresponding exhibit to the Current Report on Form 8-K/A (Amendment No. 1) filed with the Commission on November 12, 2010).
99.3	Supplemental Pro Forma Financial Information (Unaudited Pro Forma Financial Information for each of the four quarters in Fiscal 2009 and each of the four quarters in Fiscal 2010).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: November 16, 2010

GRIFFON CORPORATION.

By: /s/ DOUGLAS J. WETMORE

Name: Douglas J. Wetmore

Title: Executive Vice President and Chief Financial Officer

EXHIBIT INDEX

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99.3	Supplemental Pro Forma Financial Information (Unaudited Pro Forma Financial Information for each of the four quarters in Fiscal 2009 and each of the four quarters in Fiscal 2010).

Supplemental Pro Forma Information

(\$ in thousands)	Fiscal 2009					Fiscal 2010				
	Q1	Q2	Q3	Q4	FY	Q1	Q2	Q3	Q4	FY
REVENUE:										
Telephonics	\$ 80,827	\$ 96,567	\$ 94,126	\$ 116,361	\$ 387,881	\$ 103,619	\$ 116,190	\$ 100,413	\$ 114,294	\$ 434,516
Home & Building Products	204,437	224,133	231,938	198,380	858,888	190,651	225,607	231,797	184,945	833,000
Plastics	112,689	100,269	94,762	105,035	412,755	102,016	115,583	122,288	130,227	470,114
Total consolidated revenue	<u>\$ 397,953</u>	<u>\$ 420,969</u>	<u>\$ 420,826</u>	<u>\$ 419,776</u>	<u>\$ 1,659,524</u>	<u>\$ 396,286</u>	<u>\$ 457,380</u>	<u>\$ 454,498</u>	<u>\$ 429,466</u>	<u>\$ 1,737,630</u>
INCOME BEFORE TAXES AND DISCONTINUED OPERATIONS:										
Segment operating profit:										
Telephonics	\$ 5,378	\$ 8,252	\$ 9,908	\$ 11,345	\$ 34,883	\$ 6,995	\$ 10,622	\$ 9,783	\$ 11,186	\$ 38,586
Home & Building Products	8,901	902	11,222	9,570	30,595	17,768	14,188	21,214	5,589	58,759
Plastics	5,536	6,578	4,780	7,178	24,072	361	5,086	6,691	8,331	20,469
Total Segment operating profit	19,815	15,732	25,910	28,093	89,550	25,124	29,896	37,688	25,106	117,814
Unallocated amounts*	(3,699)	(4,009)	(5,531)	(4,721)	(17,960)	(5,531)	(6,860)	(7,497)	(4,506)	(24,394)
Gain (loss) from debt extinguishment, net	4,304	—	184	—	4,488	(18)	12	—	—	(6)
Net interest expense	(11,850)	(12,120)	(11,165)	(10,565)	(45,700)	(11,445)	(12,074)	(12,216)	(10,326)	(46,061)
Income before taxes and discontinued operations	<u>\$ 8,570</u>	<u>\$ (397)</u>	<u>\$ 9,398</u>	<u>\$ 12,807</u>	<u>\$ 30,378</u>	<u>\$ 8,130</u>	<u>\$ 10,974</u>	<u>\$ 17,975</u>	<u>\$ 10,274</u>	<u>\$ 47,353</u>
DEPRECIATION and AMORTIZATION:										
Segment:										
Telephonics	\$ 1,487	\$ 1,543	\$ 1,620	\$ 2,007	\$ 6,657	\$ 1,626	\$ 1,787	\$ 1,985	\$ 2,136	\$ 7,534
Home & Building Products	7,251	7,273	7,565	7,210	29,299	6,616	6,605	6,065	6,975	26,261
Plastics	5,763	5,247	5,239	5,681	21,930	5,613	5,833	5,027	5,911	22,384
Total segment	14,501	14,063	14,424	14,898	57,886	13,855	14,225	13,077	15,022	56,179
Unallocated	71	315	88	62	536	82	84	91	82	339
Total consolidated depreciation and amortization	<u>\$ 14,572</u>	<u>\$ 14,378</u>	<u>\$ 14,512</u>	<u>\$ 14,960</u>	<u>\$ 58,422</u>	<u>\$ 13,937</u>	<u>\$ 14,309</u>	<u>\$ 13,168</u>	<u>\$ 15,104</u>	<u>\$ 56,518</u>
SEGMENT RESTRUCTURING AND IMPAIRMENTS:										
Home & Building Products	\$ 476	\$ 323	\$ 1,464	\$ 3,593	\$ 5,856	\$ 1,277	\$ 1,510	\$ 2,951	\$ 832	\$ 6,570
INTEREST EXPENSE, net:										
Historic	\$ 3,313	\$ 3,583	\$ 2,628	\$ 2,028	\$ 11,552	\$ 2,908	\$ 3,537	\$ 3,679	\$ 1,789	\$ 11,913
Pro forma	11,850	12,120	11,165	10,565	45,700	11,445	12,074	12,216	10,326	46,061
PROVISION (BENEFIT) for INCOME TAXES:										
Historic	\$ 997	\$ (3,277)	\$ 513	\$ 3,454	\$ 1,687	\$ 830	\$ (1,175)	\$ 1,965	\$ 2,688	\$ 4,308
Pro forma (assumes 35% ATT tax rate)	2,924	(1,542)	1,492	2,584	5,458	1,922	2,365	5,822	7,172	17,281
INCOME FROM CONTINUING OPERATIONS:										
Historic	\$ 2,066	\$ (2,076)	\$ 6,089	\$ 11,839	\$ 17,918	\$ 4,180	\$ 2,034	\$ 4,989	\$ (1,699)	\$ 9,504
Pro forma	5,646	1,145	7,906	10,223	24,920	6,208	8,609	12,153	3,102	30,072
DILUTED EARNINGS PER SHARE from CONTINUING OPERATIONS:										
Historic	\$ 0.04	\$ (0.04)	\$ 0.10	\$ 0.20	\$ 0.30	\$ 0.07	\$ 0.03	\$ 0.08	\$ (0.03)	\$ 0.16
Pro forma	0.10	0.02	0.13	0.17	0.42	0.10	0.14	0.20	0.05	0.50

* Adjusted for management fee charged to ATT.

Unallocated amounts typically include general corporate expenses not attributable to reportable segments.

(\$ in thousands)	Fiscal 2009					Fiscal 2010				
	Q1	Q2	Q3	Q4	FY	Q1	Q2	Q3	Q4	FY
TELEPHONICS:										
Segment operating profit	\$ 5,378	\$ 8,252	\$ 9,908	\$ 11,345	\$ 34,883	\$ 6,995	\$ 10,622	\$ 9,783	\$ 11,186	\$ 38,586
Depreciation and amortization	1,487	1,543	1,620	2,007	6,657	1,626	1,787	1,985	2,136	7,534
Segment profit before depreciation and amortization	<u>\$ 6,865</u>	<u>\$ 9,795</u>	<u>\$ 11,528</u>	<u>\$ 13,352</u>	<u>\$ 41,540</u>	<u>\$ 8,621</u>	<u>\$ 12,409</u>	<u>\$ 11,768</u>	<u>\$ 13,322</u>	<u>\$ 46,120</u>
HOME & BUILDING PRODUCTS:										
Segment operating profit	\$ 8,901	\$ 902	\$ 11,222	\$ 9,570	\$ 30,595	\$ 17,768	\$ 14,188	\$ 21,214	\$ 5,589	\$ 58,759
Depreciation and amortization	7,251	7,273	7,565	7,210	29,299	6,616	6,605	6,065	6,975	26,261
Restructuring and impairments	476	323	1,464	3,593	5,856	1,277	1,510	2,951	832	6,570
Segment profit before depreciation, amortization, restructuring and impairments	<u>\$ 16,628</u>	<u>\$ 8,498</u>	<u>\$ 20,251</u>	<u>\$ 20,373</u>	<u>\$ 65,750</u>	<u>\$ 25,661</u>	<u>\$ 22,303</u>	<u>\$ 30,230</u>	<u>\$ 13,396</u>	<u>\$ 91,590</u>
PLASTICS:										
Segment operating profit	\$ 5,536	\$ 6,578	\$ 4,780	\$ 7,178	\$ 24,072	\$ 361	\$ 5,086	\$ 6,691	\$ 8,331	\$ 20,469
Depreciation and amortization	5,763	5,247	5,239	5,681	21,930	5,613	5,833	5,027	5,911	22,384
Segment profit before depreciation and amortization	<u>\$ 11,299</u>	<u>\$ 11,825</u>	<u>\$ 10,019</u>	<u>\$ 12,859</u>	<u>\$ 46,002</u>	<u>\$ 5,974</u>	<u>\$ 10,919</u>	<u>\$ 11,718</u>	<u>\$ 14,242</u>	<u>\$ 42,853</u>
TOTAL SEGMENTS:										
Segment operating profit	\$ 19,815	\$ 15,732	\$ 25,910	\$ 28,093	\$ 89,550	\$ 25,124	\$ 29,896	\$ 37,688	\$ 25,106	\$ 117,814
Depreciation and amortization	14,501	14,063	14,424	14,898	57,886	13,855	14,225	13,077	15,022	56,179
Restructuring and impairments	476	323	1,464	3,593	5,856	1,277	1,510	2,951	832	6,570
Segment profit before depreciation, amortization, restructuring and impairments	<u>\$ 34,792</u>	<u>\$ 30,118</u>	<u>\$ 41,798</u>	<u>\$ 46,584</u>	<u>\$ 153,292</u>	<u>\$ 40,256</u>	<u>\$ 45,631</u>	<u>\$ 53,716</u>	<u>\$ 40,960</u>	<u>\$ 180,563</u>