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(212) 957-5000

Douglas J Wetmore
Executive Vice President
Chief Financial Officer

March 3, 2011

W. John Cash
Branch Chief
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

RE: Griffon Corporation

**Form 8-K/A
Filed November 12, 2010
Form 10-K for the Fiscal Year Ended September 30, 2010
Filed November 17, 2010
Definitive Proxy Statement on Schedule 14A
Filed December 15, 2010
Form 10-Q for the Fiscal Quarter Ended December 31, 2010
Filed February 3, 2011
File No. 1-06620**

Dear Mr. Cash:

We acknowledge receipt of your comment letter dated February 28, 2011 with respect to the above referenced filings (the "Comment Letter").

Pursuant to my conversation with Mr. Kevin Stertzel yesterday, we requested, and Mr. Stertzel agreed, that an extension of an additional ten business days for the Company to respond to the Comment Letter is appropriate in light of the travel schedules of certain key members of the Company's senior management team. As requested by Mr. Stertzel, we are hereby submitting such request in writing. We intend to submit our response to the Comment Letter on or before March 28, 2011, which is ten business days from the date by which a response was originally requested in the Comment Letter.

If you have any questions or comments regarding the foregoing, please feel free to contact the undersigned at (212) 957-5000. Thank you for your cooperation and attention to this matter.

Sincerely,

/s/ Douglas J. Wetmore
