

GRIFFON CORP  
Form NT 10-Q  
May 11, 2005

**UNITED STATES  
SECURITIES AND EXCHANGE  
COMMISSION**

Washington, D.C. 20549

**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

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**OMB APPROVAL**

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OMB Number: 3235-0058  
Expires: March 31, 2006  
Estimated average burden hours  
per response .... 2.50

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**SEC FILE NUMBER**

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**CUSIP NUMBER**

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(Check one):     Form 10-K     Form 20-F     Form 11-K     Form 10-Q     Form N-SAR     Form N-CSR

For Period Ended: **March 31, 2005**

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: \_\_\_\_\_

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**Nothing in this form shall be construed to imply that the Commission has  
verified any information contained herein.**

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If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

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**PART I REGISTRANT INFORMATION**

**Griffon Corporation**

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Full Name of Registrant

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Former Name if Applicable

**100 Jericho Quadrangle**

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Address of Principal Executive Office (*Street and Number*)

**100 Jericho, New York 11753**

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City, State and Zip Code

**PART II RULES 12b-25(b) AND (c)**

## Edgar Filing: GRIFFON CORP - Form NT 10-Q

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

### **PART III NARRATIVE**

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

In connection with the preparation of the consolidated financial statements for the second quarter of fiscal 2005, the Registrant ascertained that in the first quarter of the year there was an inventory valuation error in determining the garage door segment's cost of goods sold. Correction of this error was included in the press release which previously reported operating results for the second quarter of 2005. However, the Registrant has since determined to reflect the correction to cost of goods sold in the first quarter of 2005 by restating that period's operating results and by adjusting operating results for the second quarter. Due to the date on which the Registrant made such determination, the requisite financial information is not presently available.

SEC 1344 (07-03)

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

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**PART IV OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification

<b>Nancy D. Lieberman</b>	<b>516</b>	<b>822-4820</b>
_____ (Name)	_____ (Area Code)	_____ (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes     No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes     No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

**Griffon Coporation**

\_\_\_\_\_  
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date    May 11, 2005                      By    /s/ ERIC EDELSTEIN

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

**ATTENTION**

**Intentional misstatements or omissions of fact  
constitute Federal Criminal Violations  
(See 18 U.S.C. 1001).**