FORM 4

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

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

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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* <u>LIPKE NEIL E</u>						ier Name and Tick RALTAR ST					5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title V Other (specify					
(Last) (First) (Middle) C/O GIBRALTAR STEEL CORP 3556 LAKE SHORE RD P O BOX 2028						e of Earliest Transa 3/2004	action (N	/lonth/	Day/Year)		below) Trustee					
S330 LAKE SHOKE RD P O BOX 2020						mendment, Date of	Origina	l Filed	I (Month/Day		6. Individual or Joint/Group Filing (Check Applicable					
(Street)										'	Line) X Form filed by One Reporting Person					
BUFFALO NY 14219-0228											Form filed by More than One Reporting Person					
(City) (State) (Zip)																
		Tabl	e I - No	n-Deriv	ative S	Securities Acq	uired	, Dis	posed of,	or Ber	neficia	ally Own	ed			
					ction ay/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (Disposed Of (D) (Instr.		l (A) or . 3, 4 an	d 5) Secu Bene Own	5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership	
							Code	v	Amount	(A) or (D)	Price	Trans	saction(s) 3 and 4)		(Instr. 4)	
Common stock			05/28/2004			J ⁽¹⁾		500	D	\$28.2	255 (534,027	I	By Trust ⁽²⁾		
Common stock				05/28/2004			J ⁽¹⁾		500	D	\$28.	27 (533,527	I	By Trust ⁽²⁾	
Common stock			05/28/2004			J ⁽¹⁾		1,500	D	\$28	.3	532,027	I	By Trust ⁽²⁾		
Common stock			05/28/2004			J ⁽¹⁾		500	D	\$28	.4	531,527	I	By Trust ⁽²⁾		
Common stock			05/28/2004			J ⁽¹⁾		99.25	D	\$28.2	255 12	1,383.25	I	Rush Creek ⁽³⁾		
Common stock			05/28/2004			J ⁽¹⁾		99.25	D	\$28.	27	121,284	I	Rush Creek ⁽³⁾		
Common stock			05/28/2004			J ⁽¹⁾		297.75	D	\$28	.3 12	0,986.25	I	Rush Creek ⁽³⁾		
Common stock			05/28/	2004		J ⁽¹⁾		99.25	D	\$28	.4	120,887	I	Rush Creek ⁽³⁾		
Common stock													80,755	D		
Common stock													7,005	I	By Trust ⁽⁴⁾	
Common stock												6,700	I	By Trust ⁽⁵⁾		
Common stock												90,880	I	By Trust ⁽⁶⁾		
Common stock													5,800	I	By Trust ⁽⁷⁾	
Common stock													5,940	I	By Trust ⁽⁸⁾	
		Та	ble II -	Derivati (e.g., pu	ive Sed	curities Acqui lls, warrants,	red, C optior	ispo 1s, c	sed of, o	r Benef e secur	ficially ities)	y Owned	I			
1. Title of Derivative Security (Instr. 3) 2. Conversion or Exercise Price of Derivative Security 2. Conversion Date (Month/Day//Year) if any (Month/D		Date, Transacti Code (Ins		ion of	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 (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)			

		Т	ble II		I				ired, Disp options,	convertib	le sec	ı or ı	y Owned			
1. Title of	2. Conversion	3. Transaction	3A. Dec	emed ion Date,	€ ode Transa		€A)Nu	ım(150e)r	Expertes Elater (aSolodares	8. Price of	9. Number of	10. Ownership	11. Nature
Eseptantation (Instr. 3) 1. Sale of second	of Exespises Price of Unities pursuant Derivative	e(Month/Day/Year) t to a pre-arranged st	if any (Month ock tradir	/Day/Year) Ig plan estab	Code (8) lished p	(Instr. oursuant	I Secu to Rui Acqu		(Month/Day/\	/ear)	Securi Under	ties lying tive	Security (Instr. 5)	Securities Beneficially Owned	Form: Direct (D)	Beneficial Ownership . (Instr. 4)
3. Shares held beneficial into 4. Shares held	l indirectly represent in such shell by trust for the	a trust for the benef resenting the pecunic lares, except to the ex- be benefit of a child (s he disclaims benef	ary interes xtent of hi Katherine	t of reportin s beneficial Victoria) of	g persoi interest.	n in shai	Dispose of (D (Inst	osed J ^{ibraltar} r. 3, 4	· r Steel Corpora ·	tion common	and 4) stock he	ld by Rush C	Creek Investm	_ (Instr. 4)		
		trust for the benefit which shares he disc				of an in	isider c	of Gibra	ltar Steel Corpo	oration, which	the repo	rting person	serves as one	e of three trustees	and shares vot	ing and
	shares held by claims beneficia	trust for the benefit al ownership.	of insider	s of Gibralta	r Steel (Corpora	tion, of	f which	the reporting p	erson serves a	s one of	five trustees Amount	and shares v	oting and investm	ent power and	as to which
8. Represents	shares held by	trust for the benefit is he disclaims benefit trust for the benefit which shares he disc	of a child	ersnip. (Elissa Kris	ti Cø)de f				. Date	 Expiration 		. of .				

/s/Janet N. Gabel, Attorney in 06/01/2004 Fact for Neil E. Lipke

** 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.

NEIL E. LIPKE

LIMITED POWER OF ATTORNEY FOR SECTION 16 REPORTING OBLIGATIONS

Know all by these presents, that the undersigned hereby makes, constitutes and appoints each of Gerald S. Lippes and Janet N. Gabel, each acting individually, as the undersigned's true and lawful attorney-in-fact, with full power and authority as hereinafter described on behalf of and in the name, place and stead of the undersigned to:

- (1) prepare, execute, acknowledge, deliver and file Forms 3, 4, and 5 (including any amendments thereto) with respect to the securities of Gibraltar Steel Corporation, a Delaware corporation (the "Company"), with the United States Securities and Exchange Commission, any national securities exchanges and the Company, as considered necessary or advisable under Section 16(a) of the Securities Exchange Act of 1934 and the rules and regulations promulgated thereunder, as amended from time to time (the "Exchange Act");
- (2) seek or obtain, as the undersigned's representative and on the undersigned's behalf, information on transactions in the Company's securities from any third party, including brokers, employee benefit plan administrators and trustees, and the undersigned hereby authorizes any such person to release any such information to each of the undersigned's attorneys-in-fact appointed by this Power of Attorney and approves and ratifies any such release of information; and
- (3) perform any and all other acts which in the discretion of such attorney-in-fact are necessary or desirable for and on behalf of the undersigned in connection with the foregoing.

The undersigned acknowledges that:

- (1) this Power of Attorney authorizes, but does not require, each such attorney-in-fact to act in their discretion on information provided to such attorney-in-fact without independent verification of such information;
- (2) any documents prepared and/or executed by either such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney will be in such form and will contain such information and disclosure as such attorney-in-fact, in his or her discretion, deems necessary or desirable;
- (3) neither the Company nor either of such attorneys-in-fact assumes (i) any liability for the undersigned's responsibility to comply with the requirement of the Exchange Act, (ii) any liability of the undersigned for any failure to comply with such requirements, or (iii) any obligation or liability of the undersigned for profit disgorgement under Section 16(b) of the Exchange Act; and
- (4) this Power of Attorney does not relieve the undersigned from responsibility for compliance with the undersigned's obligations under the Exchange Act, including without limitation the reporting requirements under Section 16 of the Exchange Act.

The undersigned hereby gives and grants each of the foregoing attorneys-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary or appropriate to be done in and about the foregoing matters as fully to all intents and purposes as the undersigned might or could do if present, hereby ratifying all that each such attorney-in-fact of, for and on behalf of the undersigned, shall lawfully do or cause to be done by virtue of this Limited Power of Attorney.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this day of August, 2003.
Neil E. Lipke
STATE OF NEW YORK SS:
COUNTY OF
On the day of August in the year 2003, before me, the undersigned, a notary public in and for said state, personally appeared Neil E. Lipke, personally known to me or provided to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s) or the person upon behalf of which the individual(s) acted, executed the instrument.
Notary Public

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to each such attorney-in-fact.