UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

· ·

FORM 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 Date of Report (Date of earliest event reported) September 8, 2006

- -----

- ------

(Exact name of registrant as specified in its charter)

> 3556 Lake Shore Road P.O. Box 2028

Buffalo, New York 14219-0228

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (716) 826-6500

- -----

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 (17 CFR 240.14a-12)	

[] Pre-commencement com

[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).

ITEM 8.01 Other Events

On September 8, 2006 the registrant announced it had completed the exchange of \$204 million of senior subordinated notes. A copy of the registrant's press release announcing this and certain other information is attached hereto as Exhibit 99.1.

Exhibit 99.1 is incorporated by reference under this Item 8.01.

ITEM 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 – Press Release dated September 8, 2006

SIGNATURES

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

Dated: September 11, 2006

GIBRALTAR INDUSTRIES, INC.

<u>/S/ David W. Kay</u> Name: David W. Kay

Title: Executive Vice President, Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit

No. <u>Description</u>

Exhibit 99.1 Press Release dated September 8, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

FORM 8-K CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 Date of Report (Date of earliest event reported) September 8, 2006

	GIBRALTA	R INDUSTRIES, II	NC.	
	(Exact name of regis	trant as specified ir	n its charter)	
	Delaware	0-22462	16-1445150	
(S	state or other jurisdiction of incorporation)			
		Lake Shore Road O. Box 2028 k 14	210 0228	
	(Address of principal			
I	Registrant's telephone numb	er, including area c	ode (716) 826-6500	
Check the appropriate box below under any of the following provis	9		eously satisfy the filing obligation of the regist	rant

[] 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 (17 CFR 240.14a-12)

[] Pre-commencement com

[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).

ITEM 8.01 Other Events

On September 8, 2006 the registrant announced it had completed the exchange of \$204 million of senior subordinated notes. A copy of the registrant's press release announcing this and certain other information is attached hereto as Exhibit 99.1.

Exhibit 99.1 is incorporated by reference under this Item 8.01.

ITEM 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 – Press Release dated September 8, 2006

SIGNATURES

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

Dated: September 11, 2006

GIBRALTAR INDUSTRIES, INC.

<u>/S/ David W. Kay</u> Name: David W. Kay

Title: Executive Vice President, Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit

No. <u>Description</u>

Exhibit 99.1 Press Release dated September 8, 2006