FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APP	ROVAL
OMB Number:	3235-0287

0.5

Estimated average burden

(D) or Indirect

D

(I) (Instr. 4)

Beneficial

(Instr. 4)

Ownership

Beneficially

Reported

(A) or (D)

A

Amount

3.103

Price

\$16.76

Owned Following

3,103(1)

Transaction(s) (Instr. 3 and 4)

hours per response:

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

ilistruction I(b).						es Exchange Act of 1934		<u></u>				
			or Sec	ction 30(h) of the In	vestment Con	npany Act of 1940						
Name and Address of Reporting Person*				er Name and Ticke	•	ymbol S, INC. [ROCK]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
<u>Corwin Jane</u>	<u>L.</u>			[Director	10% (Owner		
(Last) 3556 LAKE SE		(Middle)	3. Date 05/02/	of Earliest Transac /2014	ction (Month/D	ay/Year)		Officer (give title below)	Other below	(specify)		
P.O. BOX 2028			4. If An	nendment, Date of	Original Filed	(Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line)					
Street)							X	Form filed by One	e Reporting Pers	on		
BUFFALO	NY	14219-0228	B					Form filed by Mor Person	e than One Rep	orting		
(City)	(State)	(Zip)										
		Table I - Non-	-Derivative S	ecurities Acq	uired, Disp	oosed of, or Benefi	cially	Owned				
Title of Security (Instr. 3) 2. Transac			2. Transaction	2A. Deemed Execution Date.	3. Transaction	4. Securities Acquired (A) Disposed Of (D) (Instr. 3.		5. Amount of Securities	6. Ownership Form: Direct	7. Nature of		

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

8)

Code

A

Code (Instr.

if any (Month/Day/Year)

(Month/Day/Year)

05/02/2014

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		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(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Unit (MSPP Match Post-2012)	(3)							(3)	(3)	Common Stock	1,473.33		1,473.33	D	
Restricted Stock Unit (MSPP Post-2012) (4)	(5)							(5)	(5)	Common Stock	1,473.33		1,473.33	D	

Explanation of Responses:

Common Stock (Restricted)

- 1. Restrictions lapse on the earlier of (i) 6 months following the date the Reporting Person no longer serves on the Board of Directors; (ii) the date of the Reporting Person's death; (iii) the date the Reporting Person suffers from disability; (iv) the date a change in control of the Company occurs; and/or (v) 3 years following the May 2, 2014 grant date.
- 2. Represents matching restricted stock units allocated to the Reporting Person after 2012 with respect to the Reporting Person's deferral of a portion of his annual retainer fee pursuant to the Company's Management Stock Purchase Plan.
- 3. Restricted stock units are forfeited if Reporting Person's service as a director of the Company is terminated prior to age sixty (60). If service as a director continues through age sixty (60), restricted stock units are payable solely in cash in one lump sum payment or in five (5) or ten (10) consecutive, substantially equal annual installments, whichever distribution form is elected by the Reporting Person, beginning six (6) months following termination of service. Each restricted stock unit is converted to cash in an amount equal to the fair market value (200 day rolling average) of one share of the Company's common stock on the date of termination of the Reporting Person's service as a director of the Company.
- 4. Represents restricted stock units allocated to the Reporting Person after 2012 with respect to the Reporting Person's deferral of a portion of his director fees pursuant to the Company's Management Stock
- 5. Restricted stock units are payable solely in cash in one lump sum payment or in five (5) or ten (10) consecutive, substantially equal annual installments, whichever distribution form is elected by the Reporting Person, beginning six (6) months following termination of service as a director of the Company. Each restricted stock unit is converted to cash in an amount equal to the fair market value (200 day rolling average) of one share of the Company's common stock on the date of termination of the Reporting Person's service as a director of the Company.

Remarks:

corwinjanepoa.txt

/s/Paul J. Schulz, Attorney in
Fact for Jane L. Corwin
** Signature of Reporting Person

05/06/2014

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.

Know all by these presents, that the undersigned hereby makes, constitutes and appoints each of Michael E. Storck, Paul J. Schulz and Sarah H. Brennan 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:

COUNTY OF __

- (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.

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.

be exe	IN WITNESS ecuted as of			used	this	Power	of	Attorney	to
Jane (Corwin		-						
STATE	OF NEW YORK	cc							

On the ____ day of March in the year 2014, before me, the undersigned, a notary public in and for said state, personally appeared Jane Corwin 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	<pre>individual(s)</pre>	acted,	executed the instrument.	
							Notary Public	