
**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) April 12, 2007

GIBRALTAR INDUSTRIES, INC.

(Exact name of registrant as specified in its chapter)

Delaware
(State or other jurisdiction
of incorporation)

0-22462
(Commission
File Number)

16-1445150
(IRS Employer
Identification No.)

3556 Lake Shore Road
P.O. Box 2028
Buffalo, New York 14219-0228
(Address of principal executive offices) (Zip Code)

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

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:

- 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 communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).
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ITEM 1.01. Entry into a Material Definitive Agreement.

On April 10, 2007, Noll Acquisition, LLC (the "Buyer"), a Delaware limited liability company, all the issued and outstanding membership interests of which are owned indirectly by Gibraltar Industries, Inc. (the "Company"), and The Employee Ownership Holding Company, Inc., N & NW Manufacturing Holding Company, Inc., Noll Manufacturing Company, M & N Plastics, Inc. and TEOHC Real Estate Holding Company LLC (collectively, the "Sellers") entered into Amendment No. 1 (the "Amendment") to the Asset Purchase Agreement they entered into March 9, 2007. The Amendment clarified certain provisions of the Asset Purchase Agreement.

ITEM 2.01. Completion of Acquisition or Disposition of Assets.

Concurrently with execution of the Amendment, the Buyer purchased from the Sellers, and the Sellers sold to the Buyer, substantially all the assets of the Sellers' sheet metal building products, furnace pipe and fittings, plastic building products, galvanized ware, and stove and wood burning products business (the "Business") for cash consideration of approximately \$60,880,000 and the assumption of certain liabilities. The Purchase Price is subject to adjustment to the extent the net working capital of the Business, determined as of the closing of the transaction, is greater or less than \$18,600,000.

The description of the transactions contained in Items 1.01 and 2.01 of this report does not purport to be complete and is qualified in its entirety by reference to the terms, provisions, conditions, and covenants of the Asset Purchase Agreement, that we filed as Exhibit 10.1 to our Report on Form 8-K filed March 15, 2007, and the Amendment, that we have filed as Exhibit 10.1 hereto and incorporated herein by reference. The Asset Purchase Agreement and the Amendment have been filed to provide investors and security holders with information regarding their terms, provisions, conditions and covenants and are not intended to provide any other factual information respecting the Buyer or the Company. In particular the Asset Purchase Agreement and the Amendment contain representations and warranties the Buyer and Sellers made to and solely for the benefit of each other, allocating among themselves various risks of the transaction. The assertions embodied in those representations and warranties are qualified or modified by information in confidential disclosure schedules that the parties have exchanged in connection with signing the Asset Purchase Agreement and the Amendment. Moreover,

information concerning the subject matter of the representations and warranties may change after the dates of the Asset Purchase Agreement and the Amendment, and thus such subsequent information may or may not be fully reflected in our public disclosures. Accordingly, investors and security holders should not rely on the representations and warranties in the Asset Purchase Agreement and/or the Amendment as characterizations of the actual state of any fact or facts.

ITEM 8.01. Other Events

On April 11, 2007, the Company issued a press release announcing that it had completed the purchase of the Sellers' Business. A copy of that press release is furnished as Exhibit 99.1 hereto and incorporated herein by reference.

ITEM 9.01. Financial Statements and Exhibits

(c) Exhibits.

10.1 Amendment No. 1 to Asset Purchase Agreement among Noll Acquisition, LLC, and The Employee Ownership Holding Company, Inc., N & NW Manufacturing Holding Company, Inc., Noll Manufacturing Company, M & N Plastics, Inc. and TEOHC Real Estate Holding Company LLC dated April 10, 2007

99.1 Press Release issued April 11, 2007

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: April 12, 2007

GIBRALTAR INDUSTRIES, INC.

By: /S/ David W. Kay
Name: David W. Kay
Title: Executive Vice President, Chief Financial Officer
and Treasurer

EXHIBIT INDEX

10.1 Amendment No. 1 to Asset Purchase Agreement among Noll Acquisition, LLC, and The Employee Ownership Holding Company, Inc., N & NW Manufacturing Holding Company, Inc., Noll Manufacturing Company, M & N Plastics, Inc. and TEOHC Real Estate Holding Company LLC dated April 10, 2007.

99.1 Press Release issued April 11, 2007

**AMENDMENT NO.1 TO ASSET PURCHASE AGREEMENT
APRIL 10, 2007**

This AMENDMENT TO ASSET PURCHASE AGREEMENT and related schedules dated as of April 10, 2007 (this "Amendment") is made by and among The Employee Ownership Holding Company, Inc., a Delaware corporation ("TEOHC"), N & NW Manufacturing Holding Company, Inc., a California corporation ("N&NW"), Noll Manufacturing Company, a California corporation, M & N Plastics, Inc., an Oregon corporation ("M&N"), and TEOHC Real Estate Holding Company LLC, a Delaware limited liability company ("TEOHC-REHC") (TEOHC, N&NW, NOLL, M&N and TEOHC-REHC are collectively referred to as "Sellers"), and Noll Acquisition, LLC, a Delaware limited liability company ("Buyer").

The parties hereto are parties to that certain Asset Purchase Agreement dated March 9, 2007 (the "Purchase Agreement"). Capitalized terms used but not otherwise defined herein will have the meanings given to them in the Purchase Agreement and the accompanying schedules.

The parties hereto desire to amend the Purchase Agreement and the accompanying schedules.

NOW THEREFORE, in consideration of the respective warranties, covenants and agreements of the parties contained herein, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. The parties acknowledge and understand that M&N is an Oregon corporation, not a California corporation, and that the preamble to the Purchase Agreement and the preamble to the Disclosure Schedule thereto are hereby amended to conform with this understanding so that all references to "M & N Plastics, Inc., a California corporation ("M&N")" shall be amended to read "M & N Plastics, Inc., an Oregon corporation ("M&N")."
 2. Sellers' address in Section 11.04(i) (Notices) of the Purchase Agreement is hereby deleted in its entirety and replaced with the following address:

The Employee Ownership Holding Company
c/o Robert Eddy
14550 Wolfgang Road
Truckee, California 96161
 3. Section 3.06 (Allocation of the Purchase Price) of the Purchase Agreement is hereby amended by adding the phrase "plus the amount of the Assumed Liabilities as set forth in the Closing Statement of Net Assets" after the words "The Final Purchase Price" in the first sentence of Section 3.06.
 4. The Buyer and the Sellers hereby acknowledge and agree that if the portion of the Final Purchase Price allocated to any parcel of the Real Property post Closing exceeds the amount on which the transfer tax was paid at Closing, the Buyer and the Sellers each
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agree to pay one-half of any additional amounts assessed and to work together to complete and file any necessary documentation in connection therewith, including but not limited to, an amended Real Estate Excise Tax Affidavit in Washington and/or an amended Preliminary Change of Ownership Report in California, as applicable. In addition, the Sellers and the Buyer hereby acknowledge and agree that if the portion of the Final Purchase Price allocated to any parcel of the Real Property post Closing is less than the amount on which the transfer tax was paid at Closing, upon the mutual agreement of the Buyer and the Sellers, the parties shall work together to complete and file any documentation necessary to obtain a refund of such overpayment, with any such overpayment to be paid one-half to the Buyer and one-half to the Sellers. Additionally, the Buyer and the Sellers hereby acknowledge and agree that any expenses incurred by either party in connection with the provisions of this Section 4 shall be paid by the party that incurred such expenses and that any fees associated with any necessary filings shall be split equally among the Buyer on the one hand and the Sellers on the other.

5. Attached hereto are supplements to Schedule 3.06 (Allocation of the Purchase Price), Sections 5.13 (Intellectual Property) and 5.14(b) (Litigation) of the Disclosure Schedule and Schedule 7.06 (Employees), which the parties agree will supplement and become part of, but do not replace, the schedules delivered with the Purchase Agreement.
6. Except as specifically set forth herein, the Purchase Agreement and the schedules will remain in full force and effect in all other respects.

* * *

[SIGNATURE PAGE FOLLOWS]

[Signature Page to Amendment No.1 to Asset Purchase Agreement]

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed and their respective corporate seals to be affixed hereto, all as of the day and year first above written.

SELLERS:

THE EMPLOYEE OWNERSHIP HOLDING COMPANY

/s/ Robert E. Eddy

By: Robert E. Eddy
Its: President

N & NW MANUFACTURING HOLDING COMPANY, INC.

/s/ Robert E. Eddy

By: Robert E. Eddy
Its: President

NOLL MANUFACTURING COMPANY

/s/ Robert E. Eddy

By: Robert E. Eddy
Its: President

M & N PLASTICS, INC.

/s/ Robert E. Eddy

By: Robert E. Eddy
Its: President

TEOHC REAL ESTATE HOLDING COMPANY LLC

/s/ Robert E. Eddy

By: Robert E. Eddy
Its: President

BUYER:

NOLL ACQUISITION, LLC

/s/ Timothy Heasley

By: Timothy Heasley
Its: Secretary

GUARANTOR:

GIBRALTAR INDUSTRIES, INC.

/s/ Timothy Heasley

By: Timothy Heasley
Its: Secretary

SCHEDULE 3.06
ALLOCATION OF PURCHASE PRICE

Schedule 3.06 is deleted in its entirety and replaced as follows:

Allocation of Purchase Price

The Sellers and Buyer will report the allocation of the sum of the Final Purchase Price plus the amount of the Assumed Liabilities as set forth in the Closing Statement of Net Assets, which shall be prepared by the Buyer, and mutually agreed by Seller, within One Hundred and Eighty (180) days after the Closing Date, in all tax returns and forms (including without limitation, Form 8594 filed with the Sellers' and Buyer's respective federal income tax returns for the taxable year that includes the Closing Date) and in the course of any tax audit, tax review, or tax litigation relating thereto. The Sellers and Buyer shall each deliver to the other a copy of the Form 8594 it files with its respective federal income tax return.

SELLERS DISCLOSURE SCHEDULE

**SECTION 5.13
INTELLECTUAL PROPERTY**

The attachment to Schedule 5.13 titled "Intellectual Property — Patents" is hereby deleted in its entirety and replaced as follows:

**Schedule 5.13
Intellectual Property — Patents**

Title	Country	Application No.	Patent No.	Issue Date	Owner
Foundation Vent	US	08/015,605	5444947	8/29/1995	Noll Manufacturing Co.
Foundation Ventilator	US	08/064,404	5460572	10/24/1995	Noll Manufacturing Co.
Foundation Vent	US	08/156,412	5496213	3/5/1996	Noll Manufacturing Co.
Exhaust Vent*	US	08/152,288	5662522	9/2/1997	Noll Manufacturing Co.
Foundation Vent	Canada	2113982	2113982	5/5/1998	Noll Manufacturing Co.
Exhaust Vent	Canada	2111157	2111157	3/22/2005	Noll Manufacturing Co.

* This patent was the subject of an enforcement action filed by Noll. *See Noll Mfg. Co. v. Fresh Air Mfg. Co.*, No. 03-CV-5484 (W.D. Wa). The district court granted Defendants motion for summary judgment based on non-infringement on September 7, 2004. Noll appealed and the Federal Circuit affirmed the district court on May 13, 2005. *See Noll Mfg. Co. v. Fresh Air Mfg. Co.*, No. 05-1034 (Fed. Cir.).

SELLERS DISCLOSURE SCHEDULE

**SECTION 5.14
LITIGATION**

The following disclosure is added to Section 5.14(b) of the Seller's Disclosure Schedule:

3. Noll was sued by and is a named defendant in a civil lawsuit styled Rangel v. Barajas, Case No. CV 031977 (March 8, 2007) filed in California Superior Court, San Joaquin County.

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BUYER'S SCHEDULE 7.06

Buyer's Schedule 7.06 is hereby deleted in its entirety and replaced as follows:

Non- Transferring Employees

Robert E. Eddy

* * *



**For Immediate Release
April 11, 2007**

**GIBRALTAR COMPLETES ACQUISITION OF THE ASSETS OF
NORWESCO, NOLL MANUFACTURING, AND M&N PLASTICS**

BUFFALO, NEW YORK (April 11, 2007) — Gibraltar Industries, Inc. (NASDAQ: ROCK) today announced that it completed the purchase of the assets of NorWesco, Noll Manufacturing, and M&N Plastics from The Employee Ownership Holding Company, which is wholly owned by the Employee Ownership Holding Company Employee Stock Ownership Plan and Trust.

The companies, which have annual sales of approximately \$60 million, operate manufacturing facilities in Fife, Washington; Portland, Oregon; and Stockton, California. With a history that dates back to 1936, they manufacture more than 4,000 products that serve the building, HVAC, and lawn and garden markets. They sell to leading retailers, building product distributors, roofing/concrete distributors, lumber yards, and contractors.

Gibraltar Industries is a leading manufacturer, processor, and distributor of products for the building, industrial, and vehicular markets. The company serves a large number of customers in a variety of industries in all 50 states and throughout the world. It has approximately 4,000 employees and operates 89 facilities in 26 states, Canada, China, England, Germany, Mexico, and Poland. Gibraltar's common stock is a component of the S&P SmallCap 600 and the Russell 2000® Index.

Information contained in this release, other than historical information, should be considered forward-looking, and may be subject to a number of risk factors, including: general economic conditions; the impact of the availability and the effects of changing raw material prices on the Company's results of operations; energy prices and usage; the ability to pass through cost increases to customers; changing demand for the Company's products and services; risks associated with the integration of acquisitions; and changes in interest or tax rates.

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CONTACT: Kenneth P. Houseknecht, Vice President of Communications and Investor Relations, at 716/826-6500, khouseknecht@gibraltar1.com.

Gibraltar's news releases, along with comprehensive information about Gibraltar, are available on the Internet, at <http://www.gibraltar1.com>.

NASDAQ:ROCK

Rock.Solid.Performance.