

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <u>KAY DAVID W</u> (Last) (First) (Middle) 3556 LAKE SHORE ROAD P.O. BOX 2028 (Street) BUFFALO NY 14219-0228 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>GIBRALTAR INDUSTRIES, INC. [ROCK]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title below) Other (specify below) <u>Executive VP and CFO</u>
	3. Date of Earliest Transaction (Month/Day/Year) 01/02/2008	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	
		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Restricted Stock Unit (LTIP 01/02/2008)	01/02/2008		A		10,011 ⁽¹⁾	A	\$18.28 ⁽²⁾	10,011	D	
Common Stock								1,377	D	
Restricted Stock Unit (LTIP 03/01/2006)								6,242 ⁽³⁾	D	
Restricted Stock Unit (LTIP 04/06/2005)								7,736 ⁽⁴⁾	D	
Restricted Stock Unit (LTIP 04/27/2007)								7,767 ⁽⁵⁾	D	

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

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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		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) ⁽⁶⁾	(7)							(7)	(7)	Common Stock	12,220.66		12,220.66	D	
Restricted Stock Unit (MSPP) ⁽⁸⁾	(9)							(9)	(9)	Common Stock	12,220.66		12,220.66	D	

Explanation of Responses:

- Represents 10,011 restricted stock units awarded as part of the Company's Long Term Incentive Plan. Twenty-five percent (25%) of total units awarded vest and are payable, solely in shares of common stock of the Company, on each anniversary of the January 2, 2008 award date.
- Awards of restricted stock units pursuant to the Company's Long Term Incentive Plan are based on a price per share unit equal to the fair market value (200 day rolling average) of one share of the Company's common stock.
- Represents restricted stock units awarded as part of Company's Long Term Incentive Plan. Twenty-five percent (25%) of total units awarded vest and are payable solely in shares of common stock of the Company on each anniversary of the March 1, 2006 award date.
- Represents restricted stock units awarded as part of the Company's Long Term Incentive Plan. Units vest and are payable solely in shares of common stock of the Company on the fourth anniversary of April 6, 2005.
- Represents restricted stock units awarded as part of the Company's Long Term Incentive Plan. Twenty-five percent (25%) of total units awarded vest and are payable, solely in shares of common stock of the Company, on each anniversary of the April 27, 2007 award date.
- Represents restricted stock units allocated to the Reporting Person pursuant to the Company's Management Stock Purchase Plan to match restricted stock units allocated through deferral by Reporting Person of a portion of annual incentive compensation award.
- Restricted stock units are forfeited if employment is terminated prior to age sixty (60). If employment continues through age sixty (60), restricted stock units are payable solely in cash in five (5) consecutive, substantially equal annual installments beginning six (6) months following termination of employment. 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 the Reporting Person's employment is terminated.
- Represents restricted stock units allocated to Reporting Person pursuant to the Company's Management Stock Purchase Plan reflecting Reporting Person's deferral of a portion of his annual incentive compensation award.
- Restricted stock units are payable solely in cash in five (5) consecutive, substantially equal annual installments beginning six (6) months following termination of employment. 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 the Reporting Person's employment is terminated.

Remarks:

kaydavidv2.HTM

/s/Paul J. Schulz, Attorney in Fact for David W. Kay

01/03/2008

** Signature of Reporting Person

Date

* 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.

DAVID W. KAY
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, Michael E. Storck and Paul J. Schulz, 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.

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.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this ____ day of December, 2005.

David W. Kay

STATE OF NEW YORK

SS:

COUNTY OF ERIE

On the ____ day of December in the year 2005, before me, the undersigned, a notary public in and for said state, personally appeared David W. Kay, 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

