FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Washington, D.C. 20549

OMB APPROVAL
--------------

OMB Number: 3235-0287 Estimated average burden hours per response: 0.5

# 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

Common Stock	er	0% Owner Other (speci	10 title O	X Director  V Officer (give title			<u>Ś, INC.</u>	ri	DUS	SSUER NAME AND TICE STREET STREET	<u>GI</u>	Name and Address of Reporting Person*     LIPKE BRIAN J					
Line   Line   Line   X   Form filed by One Reporting Person   Form filed by More than One Reporting Person   Form fil		,				Day/Year)	iontn	ction (i									
Table   - Non-Derivative   Securities   Acquired   Disposed of, or   Beneficially   Owned		X Form filed by One Reporting Person Form filed by More than One Reporting					(Month/Day	File	Origina	í Amendment, Date	4. If						
2- Transaction (North/Day/Year)   2- Transaction (North/Day/Year)   2- Demends (Institution 1)   2- D														(State)		(City	
Date   Month/Day/Year)   Production Date,   Product		7 Noture	S Ournarchin	_				_					Table I - N	(h	4 0 it	1 Tit	
Code   V	Indirect Beneficial Ownership	Form: Direct (D) or Indirect	Securities Beneficially Owned Following			Disposed Of (D) (Inst		ransac Code (Ir	Execution Date, if any		Date	1. Title of Security (Instr. 3)					
Restricted Stock Unit (LTIP 01/02/2008)				Transaction(s)	Price	(A) or (D) P	mount		ode								
Restricted Stock Unit (LTIP 03/01/2006)			D	101,245	\$ <mark>0</mark>	A	1,000		G		1/2008	04/11/20			mon Stock	Com	
Restricted Stock Unit (LTIP 04/06/2005)   33,756 <sup>(3)</sup>   D     Restricted Stock Unit (LTIP 04/27/2007)   39,728 <sup>(4)</sup>   D     Restricted Stock Unit (Retirement Supplement)   150,000 <sup>(5)</sup>   D     Common Stock   896,040   I   Bonnev Trust <sup>(0)</sup>     Common Stock   9,407   I   Lipke-R Trust <sup>(7)</sup>     Common Stock   8,909   I   Elissa Kristina Lipke Trust <sup>(6)</sup>     Common Stock   8,700   I   Lipke-R Trust <sup>(7)</sup>     Common Stock   1,700   I   Lipke-R T			D	51,204 <sup>(1)</sup>									01/02/2008)	Unit (LTIP 0	ricted Stock	Rest	
Restricted Stock Unit (LTIP 04/27/2007)  Restricted Stock Unit (Retirement Supplement)  Common Stock  Supplement)  Common Stock  Supplement)  Common Stock  Supplement Supplemen			D	18,337(2)									03/01/2006)	Unit (LTIP 0	ricted Stock	Rest	
Restricted Stock Unit (Retirement Supplement)  Common Stock  Bennev. Trust <sup>(6)</sup> Common Stock  Py.407  I Lipke-Restricted Stock Unit (Retirement Supplement)  Common Stock  Py.407  I Lipke-Restricted Stock Unit (Retirement Supplement)  Common Stock  Bennev. Trust <sup>(6)</sup> Py.407  I Lipke-Trust <sup>(7)</sup> Elissa Kristina Lipke Trust <sup>(8)</sup> Common Stock  Ry909  I Erica Restricted Stock Unit (Retirement Supplement)  Elissa Kristina Lipke Trust <sup>(9)</sup> Common Stock  Py.407  I Erica Restricted Stock Unit (Retirement Supplement)  Elissa Kristina Lipke Trust <sup>(9)</sup> Common Stock  Gibralta Industri			D	33,756(3)									04/06/2005)	Unit (LTIP 0	ricted Stock	Rest	
Supplement)  Common Stock  Supplement)  Common Stock  Supplement)  Supplement)  Supplement)  Supplement)  Supplement)  Supplement)  Supplement)  Supplementy  Sup			D	39,728(4)									04/27/2007)	Unit (LTIP 0	ricted Stock	Rest	
Common Stock 9,407 I Trust <sup>(6)</sup> Common Stock 9,407 I Lipke-R Trust <sup>(7)</sup> Common Stock 8,909 I Elissa Kristina Lipke Trust <sup>(8)</sup> Common Stock 8,700 I Lipke Trust <sup>(9)</sup> Common Stock 2,520 I Gibralta Industria			D	150,000(5)									ement	Unit (Retirer			
Common Stock  Common Stock  Sommon Stock  Common Stock  Sommon Stock  So			I	896,040											mon Stock	Com	
Common Stock  Co	Ricci	Lipke-R	I	9,407											mon Stock	Com	
Common Stock  Common Stock  Some stock  Common Stock  Some stock  Common Stock  Some stock		Kristina Lipke	I	8,909											mon Stock	Com	
Common Stock  2,520 I Lipke UGMAI Trust <sup>(10)</sup> Gibralta Industria		Lipke	I	8,700											mon Stock	Com	
Industric	ANY	Lipke UGMA	I	2,520											mon Stock	Com	
Common Stock Savings Plan <sup>(11)</sup>	ries, 1(k) s	Industrion Inc. 401 Savings	I	5,235.47											mon Stock	Com	
Common Stock  2,077  I  Jonathar Solomor UGMA Trust <sup>(12)</sup>	on ANY	Solomo: UGMA	I	2,077											mon Stock	Com	
Common Stock 10,507 I Katherin Victoria Lipke Trust <sup>(13)</sup>	.a	Victoria Lipke	I	10,507											mon Stock	Com	

1. Title of Security (Instr. 3)				2. Transac Date (Month/Da		Execution Date,		3. Transa Code ( 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported		6. Owner Form: Dir (D) or Ind (I) (Instr.	rect Ind lirect Bei 4) Ow	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
									Code	v	Amount	(A) or (D)	Price	Transaction( (Instr. 3 and	(s) 4)			u. 4)	
Common	Stock													5,220	5,220 I			therine ctoria oke GMANY ist <sup>(14)</sup>	
Common	Stock													91,320	)	I	Tri (B	n Lipke ust No. 2 JL otrust) <sup>(15)</sup>	
Common	Stock						45,00					45,000	)	I	Tro (M	n Lipke ust No. 2 (AL otrust) <sup>(16)</sup>			
Common	Stock													10,050	)	Kenneth I Lipke Trust <sup>(17)</sup>			
Common	Stock													2,520 I		Li <sub>l</sub> U(	nneth Eric oke GMANY ist <sup>(18)</sup>		
Common	Stock													2,100 I			nor ildren <sup>(19)</sup>		
Common	Stock													180,900 I			Rush Creek <sup>(20)</sup>		
Common	Stock													28,267 I				Testamentary Trust <sup>(21)</sup>	
		Т	able II	- Deriva	ative S	Secu	rities	s Acc	uired,	Dis	posed of converti	, or Ber ble sec	neficially urities)	y Owned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Execution if any		•	ction	5. Nu of Deriv Secu Acqu (A) o Disp of (D	umber vative urities uired or osed ) r. 3, 4	ities ired Derivative Security (Instr. 5) Beneficial Owned Following Reported Transactio (Instr. 4)		ative rities ficially ed wing orted saction(s)	10. Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	Beneficia Ownersh t (Instr. 4)						
					Code	v	(A)	(D)	Date Exercis	able	Expiration Date	Title	Amount or Number of Shares						

#### Explanation of Responses:

\$9.38

Option<sup>(22)</sup>

1. 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 January 2, 2008 award date.

07/18/2001

Common Stock

18,750

18,750

D

07/18/2010

- 2. 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.
- 3. 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.
- 4. 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.
- 5. Represents restricted stock units awarded as a supplemental retirement benefit that vest and are payable solely in common stock of the Company upon the Reporting Person's retirement at or after age sixty (60).
- 6. Represents shares of common stock held by a trust for the benefit of Reporting Person of which he serves as one of three trustees and shares voting and investment power.
- 7. Represents shares of common stock held by a trust for the benefit of a child (Carlisle Lipke-Ricci) of one of Reporting Person's siblings, of which the Reporting Person serves as one of four trustees and shares voting and investment power and as to which shares he disclaims beneficial ownership.
- 8. Represents shares of common stock held by a trust for the benefit of a child of the Reporting Person (Elissa Kristina).
- 9. Represents shares of common stock held by a trust for the benefit of a child (Erica Rae Lipke) of one of Reporting Person's siblings, of which the Reporting Person serves as one of three trustees and shares voting and investment power and as to which shares he disclaims beneficial ownership.
- 10. Represents shares of common stock held in trust under the New York Uniform Gift to Minors Act for the benefit of Reporting Person's niece of which Reporting Person is custodian and as to which shares Reporting Person disclaims beneficial ownership.
- 11. Represents the number of units held by the reporting person in the unitized stock fund of the Company's 401(k) Savings Plan. The unitized stock fund consists of stock of the Company and cash and other short term investments. The number of shares of stock represented by each unit fluctuates depending on the ratio of the number of shares of stock of the Company in the fund to other investments. The number of shares represented by each unit cannot be precisely determined.
- 12. Represents shares of common stock held in trust under the New York Uniform Gift to Minors Act for the benefit of the husband of the Reporting Person's niece of which Reporting Person is custodian and as to which shares Reporting Person disclaims beneficial ownership (Jonathan Solomon).
- 13. Represents shares of common stock held by a trust for the benefit of a child of the Reporting Person (Katherine Victoria).
- 14. Represents shares of common stock held in trust under the New York Uniform Gift to Minors Act for the benefit of a child of the Reporting Person.
- 15. Represents shares of common stock held by a trust for the benefit of Reporting Person of which the Reporting Person serves as one of five trustees and shares voting and investment power.
- 16. Represents shares of common stock held by a trust for one of Reporting Person's siblings, of which the Reporting Person serves as one of five trustees and shares voting and investment power and as to

which shares he disclaims beneficial ownership.

- 17. Represents shares of common stock held by a trust for the benefit of a child (Kenneth Eric Lipke) of one of Reporting Person's siblings, of which the Reporting Person serves as one of three trustees and shares voting and investment power and as to which shares he disclaims beneficial ownership.
- 18. Represents shares of common stock held in trust under the New York Uniform Gift to Minors Act for the benefit of Reporting Person's nephew of which Reporting Person is custodian and as to which shares Reporting Person disclaims beneficial ownership.
- 19. Represents shares of common stock held by each of Reporting Person's two minor children who reside in Reporting Person's household.
- 20. Represents shares of common stock of the Company owned by Rush Creek Investment Company, L.P. and held in trust for the benefit of Reporting Person. The Reporting Person disclaims beneficial ownership of shares owned by the trust and held for the benefit of Reporting Person.
- 21. Represents shares of common stock held by a trust created under the Last Will and Testament of Kenneth E. Lipke for the benefit of the mother of Reporting Person as to which trust Reporting Person serves as one of three trustees and shares voting and investment power and as to which shares he disclaims beneficial ownership.
- 22. Represents an option to purchase shares of common stock of the Company awarded to the Reporting Person pursuant to the Company's Incentive Stock Option Plan. Options are exercisable at a rate of twenty-five percent (25%) per year. The exercise price and number of underlying securities reflect a 3:2 stock split effected in November of 2004.

#### Remarks:

lipkebjv2.HTM

/s/Michael E. Storck, Attorney in Fact for Brian J. Lipke 04/15/2008

\*\* 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.

### BRIAN J. 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, 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:

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.

	g,,,,
This Power of Attor to each such attorney-in-face	ney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered t.
IN WITNESS WHI December, 2005.	EREOF, the undersigned has caused this Power of Attorney to be executed as of this day of
Brian J. Lipke	
STATE OF NEW YORK	SS:

On the \_\_\_\_ day of December in the year 2005, before me, the undersigned, a notary public in and for said state, personally appeared Brian J. 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