

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
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>LIPKE PATRICIA K</u> (Last) (First) (Middle) <u>C/O GIBRALTAR STEEL</u> <u>3556 SHORE RD PO BOX 2028</u> (Street) <u>BUFFALO NY 14219-0228</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>GIBRALTAR STEEL CORP [Rock]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) <u>Trustee</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>05/24/2004</u>	
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> 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			
Common stock	05/24/2004		J ⁽¹⁾		7.5	D	\$26.94	4,672.5	I	Rush Creek ⁽²⁾
Common stock	05/24/2004		J ⁽¹⁾		3.75	D	\$26.55	4,668.75	I	Rush Creek ⁽²⁾
Common stock	05/24/2004		J ⁽¹⁾		3.75	D	\$26.5	4,665	I	Rush Creek ⁽²⁾
Common stock	05/24/2004		J ⁽¹⁾		7.5	D	\$26.18	4,657.5	I	Rush Creek ⁽²⁾
Common stock	05/24/2004		G		400	D	\$0	1,065	D	
Common stock								61,085	I	By Trust ⁽³⁾
Common stock								5,605	I	By Trust ⁽⁴⁾

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					

Explanation of Responses:

- Sale of securities pursuant to a pre-arranged stock trading plan established pursuant to Rule 10b5-1.
- Represents the pecuniary interest of reporting person in the shares of Gibraltar Steel Corporation common stock held by Rush Creek Investment Company, LP. The reporting person has a 75% interest in Rush Creek Management, Inc., the General Partner of the Limited Partnership. The reporting person disclaims any beneficial interest in such shares, except to the extent of her pecuniary interest.
- Shares held by Trust created under Last Will and Testament of Kenneth E. Lipke for the benefit of reporting person as to which Trust reporting person serves as one of three trustees and shares voting and investment power.
- Shares held by trust for the benefit of a child of an insider of Gibraltar Steel Corporation, of which the reporting person serves as one of four trustees and shares voting and investment power and as to which shares she disclaims beneficial ownership.

/s/Patricia K. Lipke 05/25/2004

** 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.