SEC Form 4	
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# FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

# STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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 I	burden										

Estimated average burden hours per response: 0.5

1 Title of Coour			ivative Securities Acquired, Disposed of, or Ben	
(City)	(State)	(Zip)		Person
HAMBURG	IN Y	14075	_	Form filed by More than One Reporting
(Street)	NY	14075	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
(Last) 75 EIMVIEW	(First) AVENUE	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 05/27/2004	below) Trustee
1. Name and Add LIPKE ER	lress of Reporting	Person*	2. Issuer Name <b>and</b> Ticker or Trading Symbol <u>GIBRALTAR STEEL CORP</u> [ Rock ]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title v Other (specify

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code ( 8)		4. Securities Disposed Of 5)	Acquirec (D) (Instr	l (A) or . 3, 4 and	5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	v	Amount	Amount (A) or (D)		Reported Transaction(s) (Instr. 3 and 4)		(instr. 4)	
Common stock	05/27/2004		J <sup>(1)</sup>		1,000	D	\$27.39	598,526	Ι	By Trust <sup>(2)</sup>	
Common stock	05/27/2004		J <sup>(1)</sup>		1,000	D	\$27.33	597,526	Ι	By Trust <sup>(2)</sup>	
Common stock	05/27/2004		J <sup>(1)</sup>		1,000	D	\$27.32	596,526	Ι	By Trust <sup>(2)</sup>	
Common stock	05/27/2004		J <sup>(1)</sup>		198.5	D	\$27.39	121,879.5	Ι	Rush Creek <sup>(3)</sup>	
Common stock	05/27/2004		J <sup>(1)</sup>		198.5	D	\$27.33	121,681	Ι	Rush Creek <sup>(3)</sup>	
Common stock	05/27/2004		J <sup>(1)</sup>		198.5	D	\$27.32	121,482.5	I	Rush Creek <sup>(3)</sup>	
Common stock								102,795	D		
Common stock								640,027	I	By Trust <sup>(4)</sup>	
Common stock								7,005	I	By Trust <sup>(5)</sup>	
Common stock								6,700	I	By Trust <sup>(6)</sup>	
Common stock								90,880	I	By Trust <sup>(7)</sup>	
Common stock								5,800	I	By Trust <sup>(8)</sup>	
Common stock								1,680	I	By Trust <sup>(9)</sup>	
Common stock								1,680	I	By Trust <sup>(10)</sup>	
Common stock								5,940	I	By Trust <sup>(11)</sup>	

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

			1	1							
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)

		Т							option		onvertib	le sec	lor	y Owned			
1. Title of Derivative	2. Conversion	3. Transaction	3A. Deer		<b>C</b> ode Transa		€A)NI	ım(150e)r	Date 6xDatis Expiration		Expiration isDatatle and		of aSolidiares tof	8. Price of Derivative	9. Number of derivative	10. Ownership	11. Nature
Esectantation	of Respises	e <b>(Month/Day/Year)</b> t to a pre-arranged s	if any		Code (	Instr.		vative Irities- UD5- Jired	(Month/I			Securi Under	ties lying	Security (Instr. 5)	Securities Beneficially	Form: Direct (D)	Beneficial Ownership (Instr. 4)
2. Represents	sSecurity com	non stock of Gibral	tar Steel Co	rporation h	ield by a	trust fo	or (A) b	enefit o	f reporting						ed <b>5ollo)vsing</b> es vot	in <b>(g) a(indsitu</b> :v4):ti	ment power.
<ol><li>Shares held beneficial interpretention</li></ol>	l indirectly rep erest in such sh	resenting the pecuni ares, except to the e	ary interest extent of his	of reportin beneficial	g persor interest.			oseo J <sup>ibraltar</sup> ) r. 3, 4	r Steel Cor	rporat	ion common	stock he	ld by Rush C		Transaction(s)	reporting perso	n disclaims
		non stock of Gibral s he disclaims bene			eld by a				f an inside	er, of v	which the rep	orting pe	erson serves			res voting and	investment
		ly held by trust for t power and as to w							n insider o	of Gib	raltar Steel C	orporatio	on, of which Amount	the reporting	person serves as o	one of three tru	stees and
6. Represents	shares indirect	ly held by a trust fo	r the benefi	t of the rep	orting pe	erson's s	- son.	-	-		•	-	or - Number	•	•		
		ly held by trust for beneficial ownersh			of Gibra Code				Dateich Exercisa			on serves		ve trustees an	d shares voting an	d investment p	ower and as
8. Represents	shares indirect	ly held by a trust fo	r the benefi	t of the rep	orting pe	erson's c	- laught	er.	-		•	-	-	•	-		-
9. Represents	shares indirect	ly held by reporting	g person as o	custodian fo	or son ur	nder UG	MAN	Y.									
10. Represent	s shares indired	ctly held by reportir	ng person as	custodian	for daug	hter und	der UC	MANY	7.								

11. Represents shares indirectly held by trust for the benefit of a child (Elissa Kristina Lipke) of an insider of Gibraltar Steel Corporation, 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.

#### <u>/s/Janet N. Gabel, Attorney in</u> <u>Fact for Eric R. Lipke</u>

05/28/2004

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 $\ast$  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.

### ERIC R. 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 and Janet N. Gabel, 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 August, 2003.

Eric R. Lipke

STATE OF NEW YORK

SS:

COUNTY OF \_\_\_\_\_

On the \_\_\_\_\_ day of August in the year 2003, before me, the undersigned, a notary public in and for said state, personally appeared Eric R. 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