

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A

Amendment No. 1

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES ACT OF 1934

For The Fiscal Year Ended December 31, 2007

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 0-22462

GIBRALTAR INDUSTRIES, INC.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation organization)

16-1445150

(I.R.S. Employer Identification No.)

3556 Lake Shore Road, P.O. Box 2028, Buffalo, New York
(address of principal executive offices)

14219-0228
(zip code)

(716) 826-6500

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class
Common Stock, \$.01 par value

Name of each exchange on which registered
NASDAQ Stock Exchange Global Select Market®

Securities registered pursuant to Section 12(g) of the Act:

NONE

Indicate by checkmark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No .

Indicate by checkmark if the registrant is not required to file report pursuant to Section 13 or Section 15(d) of the Act. Yes No .

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No .

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of the Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

Indicate by checkmark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No .

The aggregate market value of the Common Stock outstanding and held by non-affiliates (as defined in Rule 405 under the Securities Act of 1933) of the registrant, based upon the closing sale price of the Common Stock on the NASDAQ Stock Exchange Global Select Market® on June 29, 2007, the last business day of the registrant's most recently completed second quarter, was approximately \$537.0 million.

As of September 25, 2008, the number of common shares outstanding was: 29,953,762.

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EXPLANATORY NOTE

This Annual Report on Form 10-K/A is being filed as Amendment No. 1 to the Annual Report on Form 10-K of Gibraltar Industries Inc. (the “Registrant” or the “Company”) filed with the Securities and Exchange Commission (the “SEC”) on February 27, 2008 (“Form 10-K”), solely for the purpose of specifying in Item 13 of Part III the transaction amounts for two (2) related person transactions, which amounts were omitted from the Definitive Proxy Statement on Schedule 14A that the Company filed with the Securities and Exchange Commission on April 17, 2008. Item 15 of Part IV is also being amended to file as Exhibits a consulting agreement related to one of the related person disclosures in Item 13 and certifications of this Form 10-K/A in accordance with Rule 13a-14(a) of the Exchange Act.

This Form 10-K/A speaks as of the original filing date of the Form 10-K and has not been updated to reflect events occurring subsequent to the original filing date. This Amendment No. 1 contains only items and exhibits to the Form 10-K that are being amended. Accordingly, the items of and exhibits to the Form 10-K as originally filed that are not included herein are unchanged and continue in full force and effect as originally filed and should be read in conjunction with this Form 10-K/A.

PART III

Item 13. Certain Relationships and Related Transactions

The Audit Committee is responsible for reviewing and approving related party transactions on an ongoing basis.

On August 31, 2007, we entered into a second amended and restated credit agreement with KeyBank National Association serving as lead bank of a syndicate. The second amended and restated credit agreement provides for a revolving credit facility with aggregate commitments up to \$375.0 million, including a \$50.0 million sub-limit for letters of credit and a swingline loan sub-limit of \$20.0 million. With respect to the second amended and restated credit agreement, during 2007 the largest aggregate amount of principal outstanding was \$351,300,000, the amount of principal outstanding as of February 27, 2008 was \$262,607,000, and the aggregate principal and interest paid during 2007 was \$116,747,000 and \$17,658,000, respectively. Loans under the second amended and restated credit agreement bear interest, at the borrowers' option at (i) LIBOR plus a margin ranging from 0.60% to 1.40%, depending on the Company's consolidated leverage ratio, or (ii) the higher of the administrative agent's prime rate or the federal funds effective rate plus 0.50%. Facility fees are payable to the lenders on their revolving commitments at a rate ranging from 0.150% to 0.350% and annual letter of credit fees range from 0.60% to 1.40% of the stated amount of the letter of credit. Robert E. Sadler, Jr., a Director of the Company, is Vice Chairman of the Board of Manufacturers and Traders Trust Company, one of the lenders under that agreement.

The firm of Lippes Mathias Wexler Friedman, LLP, of which Mr. Lippes, a Director of the Company, is a partner, serves as counsel to the Company. During 2007, this firm received approximately \$1,950,000 for legal services rendered to the Company. The firm of Phillips Lytle LLP, of which Mr. Russ, a Director of the Company, is a partner, also provided legal services to the Company in 2007 and received approximately \$311,000.

The Company was also party to a consulting agreement it entered into January 1, 2003 with Mr. Neil E. Lipke, a former officer of the Company and a brother of Mr. Brian J. Lipke, a Director and Officer of the Company, in effect through December 2007. Under this consulting agreement Mr. Neil E. Lipke received \$125,000 per year in cash and insurance benefits at the levels that were provided during his employment in exchange for providing consulting services to the Company. In 2007, the Company paid Mr. Neil E. Lipke \$125,000 in cash and incurred \$6,000 to provide him with these insurance benefits.

PART IV

Item 15. Exhibits and Financial Statement Schedules

- (a) (1) Financial Statements:*
Report of Independent Registered Public Accounting Firm
Consolidated Balance Sheets as of December 31, 2007 and 2006
Consolidated Statements of Income for the Years Ended December 31, 2007, 2006 and 2005
Consolidated Statements of Cash Flows for the Years Ended December 31, 2007, 2006 and 2005
Consolidated Statements of Shareholders' Equity and Comprehensive Income for the Years Ended December 31, 2007, 2006 and 2005
Notes to Consolidated Financial Statements
- (2) Supplementary Data*
Quarterly Unaudited Financial Data
Financial Statement Schedules
Schedules for which provisions made in the applicable accounting regulations of the Securities and Exchange commission are not required under the related instructions or are inapplicable and therefore have been omitted.
- (3) Exhibits
The Exhibits listed on the Index of Exhibits to this Form 10-K/A are filed as a part of or incorporated by reference in this Form 10-K/A.
- (b) Other Information:
Not applicable

* The Financial Statements, the Supplementary Data and the Report of Independent Registered Public Accounting Firm were filed on February 27, 2008 with the Company's Form 10-K that this Form 10-K/A amends.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

GIBRALTAR INDUSTRIES, INC.

Date: September 30, 2008

By /s/ Brian J. Lipke
Brian J. Lipke
Chief Executive Officer and Chairman of the Board

Exhibit Index

Exhibit Number	Exhibit	Sequentially Numbered Page
3.1	Certificate of Incorporation of registrant (incorporated by reference to the same exhibit number to the Company's Registration Statement on Form S-4 (Registration No. 333-135908))	
3.2	Amended and Restated By-Laws of the Registrant effective August 11, 1998 (incorporated by reference to Exhibit 3.2 to the Company's Registration Statement on Form S-4 (Registration No. 333-135908))	
4.1	Specimen Common Share Certificate (incorporated by reference number to the same exhibit number to the Company's Registration Statement on Form S-1 (Registration No. 33-69304))	
4.2	Indenture dated as of December 8, 2005, among the Company, the Guarantors (as defined therein) and the Trustee (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K filed on December 13, 2005).	
10.1	Partnership Agreement of Samuel Pickling Management Company dated June 1, 1988 between Cleveland Pickling, Inc. and Samuel Manu-Tech, Inc. (incorporated by reference to Exhibit 10.7 to the Company's Registration Statement on Form S-1 (Registration No. 33-69304))	
10.2	Partnership Agreement dated May 1988 among Samuel Pickling Management Company, Universal Steel Co. and Ruscon Steel Corp., creating Samuel Steel Pickling Company, a general partnership (incorporated by reference to Exhibit 10.8 to the Company's Registration Statement on Form S-1 (Registration No. 33-69304))	
10.3	Lease dated September 1, 1990 between Erie County Industrial Development Agency and Integrated Technologies International, Ltd. (incorporated by reference to Exhibit 10.13 to the Company's Registration Statement on Form S-1 (Registration No. 33-69304))	
10.4	Lease dated June 4, 1993 between Buffalo Crushed Stone, Inc. and Gibraltar Steel Corporation (incorporated by reference to Exhibit 10.14 to the Company's Registration Statement on Form S-1 (Registration No. 33-69304))	
10.5*	Amended and Restated Employment Agreement dated as of August 21, 2007 between the Registrant and Brian J. Lipke (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed August 24, 2007)	
10.6*	Employment Agreement dated as of August 21, 2007 between the Registrant and Henning Kornbrekke (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed August 24, 2007)	
10.7*	Gibraltar Industries, Inc. Incentive Stock Option Plan, Fifth Amendment and Restatement (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2000), as amended by First Amendment to the Fifth Amendment and Restatement of the Gibraltar Steel Corporation Incentive Stock Option Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed June 20, 2007)	
10.8*	Gibraltar Industries, Inc. Restricted Stock Plan, Second Amendment and Restatement as amended by the First Amendment to the Second Amendment and Restatement of the Gibraltar Industries Restricted Stock Plan (incorporated by reference to Exhibit 10.4 of the Company's Current Report on Form 8-K filed May 25, 2006)	

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Exhibit Number	Exhibit	Sequentially Numbered Page
10.9*	Gibraltar Industries, Inc. Non-Qualified Stock Option Plan, First Amendment and Restatement (incorporated by reference to Exhibit 10.17 to the Company's Registration Statement on Form S-1 (Registration No. 333-03979))	
10.10	First Amendment, dated May 28, 1999, to the Partnership Agreement dated May 1988 among Samuel Pickling Management Company, Universal Steel Co., and Ruscon Steel Corp., creating Samuel Steel Pickling Company, a general partnership (incorporated by reference to Exhibit 10.20 to the Company's Annual Report on Form 10-K for the year ended December 31, 1999)	
10.11*	Gibraltar 401(k) Plan Amendment and Restatement Effective October 1, 2004 as amended by the First, Second, and Third Amendments to the Amendment and Restatement Effective October 1, 2004 (incorporated by reference to Exhibit 10.19 to the Company's Annual Report on Form 10-K for the year ended December 31, 2004)	
10.12*	The 2003 Gibraltar Incentive Stock Option Plan (incorporated by reference to Exhibit 10.12 to the Company's Registration Statement on Form S-3 (333-110313)) as amended by First Amendment to 2003 Gibraltar Industries Incentive Stock Option Plan (incorporated by reference to Exhibit 10.3 to the Company's Current Report on Form 8-K filed May 25, 2006)	
10.13	Subordinated promissory note between Gibraltar Steel Corporation and CertainTeed Corporation (incorporated by reference to Exhibit 10.1 to the Registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2003)	
10.14*	Change in Control Agreement between the Company and Brian J. Lipke (incorporated by reference to Exhibit 10.01 to the Company's Current Report on Form 8-K filed April 13, 2005)	
10.15*	Change in Control Agreement between the Company and Henning Kornbrekke (incorporated by reference to Exhibit 10.02 to the Company's Current Report on Form 8-K filed April 13, 2005).	
10.16*	Amendment and Restatement of Change in Control Agreement between the Company and David W. Kay (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed May 25, 2006)	
10.17*	Amended and Restated Gibraltar Industries, Inc. 2005 Equity Incentive Plan (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed December 21, 2006)	
10.18*	Gibraltar Industries, Inc. 2005 Equity Incentive Plan Form of Award of Restricted Units (Long Term Incentive) (incorporated by reference to Exhibit 99.2 to the Company's Current Report on Form 8-K filed May 25, 2005)	
10.19*	Gibraltar Industries, Inc. 2005 Equity Incentive Plan Form of Award of Non-Qualified Option (incorporated by reference to Exhibit 99.3 to the Company's Current Report on Form 8-K filed May 25, 2005)	
10.20*	Gibraltar Industries, Inc. 2005 Equity Incentive Plan Form of Award (Retirement) (incorporated by reference to Exhibit 99.4 to the Company's Current Report on Form 8-K filed May 25, 2005)	
10.21	Term Loan Agreement among Gibraltar Industries, Inc., Gibraltar Steel Corporation of New York, KeyBank National Association and the lenders named therein, dated as of October 3, 2005 (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed October 7, 2005)	

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Exhibit Number	Exhibit	Sequentially Numbered Page
10.22	Second Amended and Restated Credit Agreement, dated as of August 31, 2007, among the Company, Gibraltar Steel Corporation of New York, as co-borrower, the lenders parties thereto, KeyBank National Association, as administrative agent, JPMorgan Chase Bank, N.A., as co-syndication agent, BMO Capital Markets Financing, Inc., as co-syndication agent, HSBC Bank USA, National Association, as co-documentation agent, and Manufacturers and Traders Trust Company, as co-documentation agent (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed September 6, 2007)	
10.23	Registration Rights Agreement, dated as of December 8, 2005, among the Company, the Guarantors and J.P. Morgan Securities Inc., McDonald Investments Inc. and Harris Nesbitt Corp., as initial purchasers of the Notes (incorporated by reference to Exhibit 10.2 to the Company's Current Report on Form 8-K filed December 13, 2005)	
10.24	Asset Purchase Agreement by and among Gibraltar Industries, Inc., the subsidiaries named therein and BlueWater Thermal Processing, LLC dated May 31, 2006 (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K filed July 7, 2006)	
10.25	Consulting Agreement by and between Gibraltar Industries Inc. and Neil E. Lipke dated January 1, 2003	
21	Subsidiaries of the Registrant	
23.1	Consent of Independent Registered Public Accounting Firm	
23.2	Consent of Independent Registered Public Accounting Firm	
31.1	Certification of Chief Executive Officer and Chairman of the Board pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	
31.2	Certification of President and Chief Operating Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	
31.3	Certification of Executive Vice President, Chief Financial Officer and Treasurer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.	
31.4	Certification of Chairman of the Board and Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	
31.5	Certification of President and Chief Operating Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	
31.6	Certification of Senior Vice President and Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	
32.1	Certification of Chief Executive Officer and Chairman of the Board pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	
32.2	Certification of President and Chief Operating Officer pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	
32.3	Certification of Executive Vice President, Chief Financial Officer and Treasurer pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	

* Document is a management contract or compensatory plan or agreement

CONSULTING AGREEMENT

THIS AGREEMENT, made as of this 1st day of January, 2003, by and between Gibraltar Steel Corporation, a Delaware corporation with offices at 3556 Lake Shore Road, Buffalo, New York 14219 (the "Company") and Neil Lipke, an individual having an address at 53 Kenton Avenue, Hamburg, New York 14075 (hereinafter referred to as the "Consultant").

RECITALS:

Effective as of December 30, 2002, the Consultant resigned, to pursue other interests, from his position as a member of the Company's Board of Directors and from his positions as Senior Executive Vice President and Secretary of the Company. The Company and the Consultant acknowledge and agree that they will mutually benefit from a consulting arrangement whereby the Consultant will perform consulting services to the Company for a period of five (5) years following the termination of the Consultant's employment with the Company.

The Company and the Consultant desire to set forth in writing the terms and conditions upon which the Consultant will provide consulting services to the Company.

CONSIDERATION:

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements herein contained, the parties hereto agree and contract as follows:

1. Term. The period during which the Consultant shall be obligated to provide the consulting services required to be provided by this Agreement (the "Term") shall begin on January 1, 2003, (hereinafter the "Effective Date") and, unless terminated earlier pursuant to Section 12 hereof, shall end on December 31, 2007.

2. Consulting Services. The Consultant hereby agrees that during the Term of this Agreement he shall, subject to the terms and conditions of this Agreement, perform such consulting services ("Consulting Services") as the Company may require. The Consulting Services to be performed by the Consultant shall be executive in nature. The specific projects with respect to which the Consultant shall be required to perform the Consulting Services and the scope of the Consulting Services shall be determined by the Company's Chief Executive Officer in consultation with the Consultant.

3. Availability. The Consultant hereby agrees that during the twelve (12) consecutive month period which begins on the Effective Date and during each successive twelve (12) consecutive month period beginning on any anniversary of the Effective Date, the Consultant shall be available to perform the Consulting Services for the Company during the Company's normal business hours and during such other times as are reasonably requested by the Company and reasonably necessary for the proper performance of his responsibilities hereunder; provided that: (a) in no event shall the Consultant be obligated to perform Consulting Services for the Company for more than one hundred (100) business days (of eight (8) hours per day) during any such twelve (12) consecutive month periods; and (b) in no event shall the number of business days (of eight (8) hours per day) which the Consultant is required to perform in any calendar month which elapses during any such twelve (12) consecutive month period exceed fifteen (15) business days.

4. Consulting Fees. (a) Subject to the provisions of this Section 4, for each twelve (12) consecutive calendar month period which elapses during the Term, the Company shall pay the Consultant an annual consulting fee (hereinafter the "Annual Consulting Fee") of One Hundred Twenty Five Thousand Dollars (\$125,000), which Annual Consulting Fee shall be paid to the Consultant, in the manner described in Section 4(c) below, in substantially equal installments for each calendar month which elapses during the Term of this Agreement (the aggregate amount payable to the Consultant for any calendar month being hereinafter the "Monthly Consulting Fee").

(b) In the event that the Consultant dies or suffers a disabling condition which, in the good faith judgment of the Company, renders him unable to perform the Consulting Services (such disabling condition being hereinafter a "Total and Permanent Disability"), the Company shall, notwithstanding such death or disability of the Consultant, continue to pay the Consultant (or, in the case of the Consultant's death, the Consultant's beneficiary), the full amount of the Monthly Consulting Fee to the Consultant (or, in the case of

the Consultant's death, the Consultant's beneficiary) until the earlier of: (i) the end of the six (6) calendar month period following the date of the Consultant's death or Total and Permanent Disability; and (ii) the end of the Term.

(c) Payment of the Monthly Consulting Fee provided for in Section 4(a) and (b) above shall be made in accordance with the payroll practices of the Company which are in effect for employees of the Company's Buffalo, New York headquarters.

(d) The Monthly Consulting Fee required to be paid to the Consultant pursuant to this Section 4 shall be payable whether or not the Consultant provides Consulting Services for fifteen (15) business days per calendar month during the Term of this Agreement; provided that the reason that the Consultant has not provided fifteen (15) business days of Consulting Services per calendar month is that the Consulting Services which the Company has requested the Consultant to perform do not require the Consultant to provide Consulting Services for fifteen (15) business days per calendar month.

5. Group Insurance Benefits. During the Term, the Company shall procure and maintain for the Consultant (including the payment, on behalf of the Consultant, of all applicable premiums necessary to procure and maintain for the Consultant) the following insurance type benefits at the same coverage and benefit levels which were in effect with respect to the Consultant on December 31, 2002: (a) group medical insurance coverage; (b) life insurance coverage; (c) long term disability insurance coverage; (d) accidental death and dismemberment coverage; and (e) business travel accident insurance coverage. In the event that the Consultant suffers a Total and Permanent Disability, the Company shall continue to provide the Consultant the insurance coverages described in this Section 6 until the end of the period described in Section 4(b) above. In addition, in the event of the death of the Consultant, the Company shall provide group medical insurance coverage to the Consultant's spouse for a period of Six (6) months following the Consultant's death.

6. Office Space. During the Term, the Company shall, at no charge to the Consultant, provide the Consultant with an office at the Company's Buffalo, New York headquarters and shall furnish such office with such office furniture as may be reasonably requested by the Consultant. In addition, during the Term, the Company shall make available to the Consultant, secretarial services and support staff to the extent reasonably required for the Consultant to efficiently perform the Consulting Services required to be performed hereunder.

7. Expenses. The Company shall reimburse the Consultant for reasonable and necessary business expenses incurred in connection with his performance of this Agreement, all in accordance with the Company's policies and procedures then in effect (including, but not limited to, those relating to documentation and receipts).

8. Independent Contractor. The Consultant will at all times be an independent contractor and not an employee of the Company. The manner in which the Consultant renders the Consulting Services to the Company will be within his sole control and discretion, although he agrees to cooperate with the Company's personnel and use his best efforts on behalf of the Company within the broad scope of his services. The Consultant recognizes and agrees that he is not subject or entitled to any benefits, wages, or other terms and conditions of employment or otherwise under the policies, practices and procedures of the Company, its employees, agents and successors in interest as they may apply to employees of the Company or any of its direct or indirect subsidiaries or affiliates.

9. Warranties. The Consultant warrants that the Consulting Services to be performed by him hereunder will be performed in a professional and workmanlike manner in conformity with this Agreement and that he will comply with all applicable laws, rules, regulations and standards of any public authority having jurisdiction in performing the Consulting Services.

10. No Third Party Obligation. The Consultant hereby represents to the Company that he does not have and will not undertake any express or implied obligation to any third party which in any way conflicts with any of his obligations to the Company. The Consultant agrees not to perform or agree to perform any services for any third party which are similar in nature to the Consulting Services if the performance by the Consultant of such services would in any way conflict with any of his obligations to the Company hereunder.

11. Agreement Not to Compete. During the Term of this Agreement and for a period of one (1) year following the expiration of the Term or, if earlier, the termination of this Agreement as provided for by Section 12 below, the Consultant will not, directly or indirectly, own, manage, operate, control or participate in the ownership, management, operation or control of, or be connected as an officer, employee, partner, member, director or otherwise with, or have any financial interest in, or aid or assist anyone else in the conduct of, any business which competes with any business conducted by the Company or with any group, division or subsidiary of the Company; provided, however, that nothing contained in this Section 11 shall be deemed to prohibit the Consultant from owning two percent (20) or less of the voting stock of any publicly held corporation.

12. Termination. (a) In the event of the Consultant's death or Total and Permanent Disability during the Term, the Company's obligation to pay the Annual Consulting Fee to the Consultant (or, in the case of the Consultant's death, the Consultant's beneficiary) shall end at the end of the period described in Section 4(b) above.

(b) In the event that: (i) the Consultant repeatedly fails or refuses to perform Consulting Services reasonably requested by the Company; or (ii) the Consultant violates any of the provisions of Section 11 above, the Company shall have the right to terminate the Consultant's right to perform the Consulting Services and be paid the Annual Consulting Fee effective thirty (30) days following the delivery by the Company to the Consultant of a written notice of termination which sets forth the effective date of the termination and the reason (as set forth in (i) or (ii) above) that the Company is terminating this Agreement and the Consultant's right to perform the Consulting Services and be paid the Annual Consulting Fee. Upon termination of the Consultant's right to perform the Consulting Services and be paid the Annual Consulting Fee as described above in this Section 12(b), the Company's obligation to pay the Annual Consulting Fee (and any further installments thereof) to the Consultant shall end.

13. Governing Law. The interpretation and performance of this Agreement shall be governed by the laws of the State of New York, without giving effect to its conflicts of law provisions. Each party hereby agrees that any claims, demands, lawsuits, proceedings and controversies arising from or relating to this Agreement shall be brought and heard in federal or state courts of general jurisdiction located in the State of New York, and each party hereby consents to the subject matter and personal jurisdiction of such courts in respect thereof.

14. Notices. All notices, requests, demands, reports, statements or other communications required to be given hereunder or relating to this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if personally served on the party to whom notice is given, or on the date of receipt if mailed to the party to whom notice is to be given, by first class mail, registered or certified, return receipt requested, postage prepaid, or by overnight mail, and properly addressed to the other party at the address for such other party first set forth above. Either party may at any time direct in writing that all communications or particular communications or particular types of communications be delivered to specific designees other than those specified herein by notifying the other party in the manner specified herein.

15. Entire Agreement. The terms and conditions of this Agreement constitute the entire agreement between the parties with respect to the subject matter hereof and supersede all previous communications or agreements, either oral or written, between the parties concerning the subject matter hereof. There are no understandings, representations or warranties of any kind whatsoever, except as expressly set forth herein.

16. Waivers. The failure of any party to enforce at any time any of the provisions of this Agreement shall not be construed to be a waiver of any such provisions, nor in any way affect the validity of this Agreement or any part hereof or the right of any party thereafter to enforce any such provisions. No waiver of any breach of this Agreement shall be deemed a waiver of any other or subsequent breach, whether of the same provision or otherwise.

17. Assignment. The obligations of the Consultant under this Agreement are personal in nature. Neither party may assign this Agreement or any of its rights hereunder nor delegate or otherwise transfer any of its obligations in connection herewith without the, prior written consent of the other party hereto; provided, however, that the Company shall have the right at any time, and without the consent of the Consultant, to assign this Agreement to its parent or any affiliate or subsidiary or any successor to its business. This Agreement shall inure to the benefit of and be binding on the parties hereto and their respective successors, legal representatives, heirs and permitted assigns.

18. Amendment. No amendment or modification of this Agreement or waiver of the terms or conditions thereof shall be binding upon any party unless approved in writing by an authorized representative of such party.

19. No Third Party Beneficiaries. It is the explicit intention of the parties hereto that no person or entity other than the parties hereto is or shall be entitled to bring any action to enforce any provision of this Agreement against either of the parties hereto, and that the covenants, undertakings and agreements set forth in this Agreement shall be solely for the benefit of, and shall be enforceable only by, the parties hereto or their respective successors and assigns as permitted hereunder.

20. Construction. In this Agreement, where applicable, reference to the singular shall include the plural and references to the plural shall include the singular. Neither course of performance nor course dealing nor usage of trade shall be used to interpret, construe, qualify, explain or supplement any of the terms of the Agreement.

21. Headings and Captions. All captions or titles used in this Agreement for convenience or reference only and shall not affect the construction or interpretation.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the day and year first above written.

GIBRALTAR STEEL CORPORATION

By: /s/ Paul Murray

/s/ Neil Lipke

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the following Registration Statements:

- (1) Registration Statement (Form S-8 No. 033-87304) pertaining to the 401(k) Plan of Gibraltar Steel Corporation and Profit Sharing and Retirement Plan of Gibraltar Strip Steel, Inc.,
- (2) Registration Statement (Form S-8 No. 033-89196) pertaining to the Incentive Stock Option Plan, Non-Qualified Stock Option Plan and the Restricted Stock Plan of Gibraltar Steel Corporation,
- (3) Registration Statement (Form S-8 No. 333-10821) pertaining to the Incentive Stock Option Plan Second Amendment and Restatement and the Non-Qualified Stock Option Plan First Amendment and Restatement of Gibraltar Steel Corporation,
- (4) Registration Statement (Form S-8 No. 333-56735) pertaining to the Incentive Stock Option Plan Third Amendment and Restatement of Gibraltar Steel Corporation,
- (5) Registration Statement (Form S-8 No. 333-143582) pertaining to the Gibraltar Industries, Inc. 2005 Equity Incentive Plan, and
- (6) Registration Statement (Form S-8 No. 333-147117) pertaining to the registration of 437,911 shares of its common stock related to the Gibraltar Industries, Inc. 2005 Equity Incentive Plan

of our reports dated February 26, 2008, with respect to the consolidated financial statements of Gibraltar Industries, Inc. and the effectiveness of internal control over financial reporting of Gibraltar Industries, Inc., included in the Annual Report (Form 10-K) for the year ended December 31, 2007.

/s/ Ernst & Young LLP

Buffalo, New York
September 29, 2008

CERTIFICATIONS

I, Brian J. Lipke, certify that:

1. I have reviewed this report on Form 10-K/A of Gibraltar Industries, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Omitted;
4. Omitted; and
5. Omitted.

Date: September 30, 2008

/s/ Brian J. Lipke
Brian J. Lipke
Chairman of the Board and Chief Executive Officer

CERTIFICATIONS

I, Henning Kornbrekke, certify that:

1. I have reviewed this report on Form 10-K/A of Gibraltar Industries, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Omitted;
4. Omitted; and
5. Omitted.

Date: September 30, 2008

/s/ Henning Kornbrekke
Henning Kornbrekke
President and Chief Operating Officer

CERTIFICATIONS

I, Kenneth W. Smith, certify that:

1. I have reviewed this report on Form 10-K/A of Gibraltar Industries, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Omitted;
4. Omitted; and
5. Omitted.

Date: September 30, 2008

/s/ Kenneth W. Smith
Kenneth W. Smith
Senior Vice President and Chief Financial Officer