## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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

# Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

Date			fonth/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4 5)	and S	5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
<u> </u>		Table I - Non-	Derivative S	Securities Acq	uired, Dis	posed of, or Benefi	cially	Owned		
(City)	(State)	(Zip)						. 5.55.1		
(Street) BUFFALO	NY	14219-0228			- J	<b>(</b> )	Line)  X Form filed by One Reporting Person  Form filed by More than One Reporting  Person			
P O BOX 2028				mendment, Date of	Original Filed	(Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable			
3556 LAKE SHORE RD				0/2004	(			1115140	I III	
(Last) (First) (Middle)				e of Earliest Transa	action (Month/	Dav/Year)	below)  Insider Trustee			
1. Name and Address of Reporting Person* <u>LIPKE MEREDITH A</u>				ier Name <b>and</b> Ticki RALTAR IN ck** ]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  Director 10% Owner  Officer (give title Vother (specify			
Instruction 1(b	).			nt to Section 16(a) ction 30(h) of the Ir		es Exchange Act of 1934 mpany Act of 1940				

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 Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(Instr. 4)
Common stock	10/29/2004		<b>J</b> <sup>(1)</sup>	V	232,990	A	\$0	661,471	I	By Trust <sup>(2)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	V	316	A	\$0	948.95	I	Gibraltar Industries, Inc. 401(k) Savings Plan <sup>(3)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	V	59,848	A	\$0	179,544	I	Rush Creek <sup>(4)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	V	14,540	A	\$0	43,620	I	By Trust <sup>(5)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	v	2,662	A	\$0	7,987	I	By Trust <sup>(6)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	v	2,802	A	\$0	8,407	I	By Trust <sup>(7)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	V	15,000	A	\$0	45,000	I	By Trust <sup>(8)</sup>
Common stock	10/29/2004		J <sup>(1)</sup>	v	30,440	A	\$0	91,320	I	By Trust <sup>(9)</sup>

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. Transa Code ( 8)		5. Num of Deriva Securi Acquir (A) or Dispos of (D) (Instr.: and 5)	tive ties ed sed	6. Date Exercisable and Expiration Date (Month/Day/Year)		te Amount o Securities Underlyin Derivative		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						
Option to buy <sup>(10)</sup>	\$21.75	10/29/2004		J <sup>(1)</sup>	V	1,250		07/08/1998	07/08/2007	Common stock	3,750	\$0	3,750	D			
Option to buy <sup>(11)</sup>	\$14.07	10/29/2004		J <sup>(1)</sup>	V	1,250		07/18/2004	07/18/2010	Common stock	3,750	\$0	3,750	D			
Option to buy <sup>(11)</sup>	\$15.625	10/29/2004		J <sup>(1)</sup>	V	1,250		10/08/1999	10/07/2008	Common stock	3,750	\$0	3,750	D			

### **Explanation of Responses:**

- $1.\ Dividend\ relating\ to\ stock\ split.$
- 2. Represents shares held by a trust for the benefit of reporting person, of which she serves as one of three trustees and shares voting and investment power.

- 3. Represents shares held in Gibraltar Industries Inc. 401(k) Savings Plan f/b/o reporting person.
- 4. Shares held indirectly representing the pecuniary interest of reporting person in shares of Gibraltar Industries Inc. common stock held by Rush Creek Investment Co., LP. The reporting person disclaims beneficial interest in such shares, except to the extent of his beneficial interest.
- 5. Represents shares held by trust for the benefit of reporting person.
- 6. Represents shares held by reporting person's daughter under UGMANY.
- 7. Represents shares held by a trust for the benefit of the reporting person's daughter of which trust the reporting person serves as one of four trustees and shares voting and investment power.
- 8. Represents shares held by trust for the benefit of the reporting person of which trust she serves as one of five trustees and shares voting and investment power.
- 9. Represents shares held by trust for the benefit of an insider of Gibraltar Industries Inc. of which trust reporting person serves as one of five trustees and shares voting and investment power and as to which shares she disclaims beneficial ownership.
- 10. Grant to reporting person of option to buy shares of common stock under the Gibraltar Industries Inc. Non-qualified Stock Option Plan. Options are exercisable at the rate of 25% per year.
- 11. Grant to reporting person of option to buy shares of common stock under the Gibraltar Industries Inc. Incentive Stock Option Plan. The options are exercisable at the rate of 25% per year.

/s/Janet N. Gabel, Attorney in Fact for Meredith A. Lipke 11/19/2004

\*\* 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.

#### MEREDITH A. 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.

IN WITNESS WHEREOF, the ur 2003.	ndersigned has caused this Power of Attorney to be executed as of this	day of August
Meredith A. Lipke		
STATE OF NEW YORK SS:		
COUNTY OF		
appeared Meredith A. Lipke, personally whose name(s) is (are) subscribed to the	he year 2003, before me, the undersigned, a notary public in and for said known to me or provided to me on the basis of satisfactory evidence to be the within instrument and acknowledged to me that he/she/they exectis/her/their signature(s) on the instrument, the individual(s) or the persone instrument.	e the individual(s tuted the same in
	Notary Public	

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.