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 APPF	ROVAL
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	hours per response:	0.5	
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1. Name and Addre	1 0	Person*		Issuer Name <b>and</b> Ticke <u> <b>SIBRALTAR IN</b></u>	0	·	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title V Other (specify				
(Last) 75 EIMVIEW A	(First) AVENUE	(Middle)		Date of Earliest Transa 1/30/2004	ction (Month/	Day/Year)	below) Trustee				
, (Street)				If Amendment, Date of 2/01/2004	Original Filed	(Month/Day/Year)	6. Indiv Line)	vidual or Joint/Group	Filing (Chec	< Applicable	
HAMBURG	NY	14075					X	Form filed by One	e Reporting P	erson	
,								Form filed by Mor Person	re than One F	eporting	
(City)	(State)	(Zip)						reison			
		Table I - Nor	n-Derivativ	e Securities Acq	uired, Dis	posed of, or Benefi	cially	Owned			
1. Title of Security (Instr. 3) 2. Transacti Date (Month/Day				Execution Date,	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4			6. Ownershij Form: Direct (D) or Indirec (I) (Instr. 4)	of Indirect	

	(Month/Day/Year)	(Month/Day/Year)	8)	instr.				Owned Following	(I) (Instr. 4)	Ownership (Instr. 4)	
			Code	v	Amount	Amount (A) or (D)		Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)	
Common stock	11/30/2004		J <sup>(1)</sup>		849(12)	D	\$24	812,441	I	By Trust <sup>(2)</sup>	
Common stock	11/30/2004		J <sup>(1)</sup>		2,334 <sup>(12)</sup>	D	\$23.93	810,107	Ι	By Trust <sup>(2)</sup>	
Common stock	11/30/2004		J <sup>(1)</sup>		318(12)	D	\$23.9	809,789	Ι	By Trust <sup>(2)</sup>	
Common stock	11/30/2004		J <sup>(1)</sup>		848(12)	D	\$24	898,691	Ι	By Trust <sup>(3)</sup>	
Common stock	11/30/2004		J <sup>(1)</sup>		2,333 <sup>(12)</sup>	D	\$23.93	896,358	Ι	By Trust <sup>(3)</sup>	
Common stock	11/30/2004		J <sup>(1)</sup>		318(12)	D	\$23.9	896,040	Ι	By Trust <sup>(3)</sup>	
Common stock								179,543.25	Ι	Rush Creek <sup>(4)</sup>	
Common stock								10,507	Ι	By Trust <sup>(5)</sup>	
Common stock								10,050	Ι	By Trust <sup>(6)</sup>	
Common stock								136,320	Ι	By Trust <sup>(7)</sup>	
Common stock								8,700	Ι	By Trust <sup>(8)</sup>	
Common stock								2,520	I	By Trust <sup>(9)</sup>	
Common stock								2,520	I	By Trust <sup>(10)</sup>	
Common stock								8,909	I	By Trust <sup>(11)</sup>	
Common stock								154,192	D		

### 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)

		Ta	ble II - Deriva (e.g.,					ired, Disp options,	convertik		l or l	y Owned			
1. Title of	2. Conversion	3. Transaction	3A. Deemed	Code		(6A)Nu	m(160e)r	Date ExDatisEbler		7itīētle Amou	of aSolidiares	8. Price of Derivative	9. Number of	10.	11. Nature
Beplantstion (Instr. 3) 1. Sale of sec	of Respises Price of Derivative	<b>efMonth/Day/Year)</b> to a pre-arranged sto	if any (Month/Day/Year) ock trading plan esta	Code 8) blished p	( <b>Instr.</b> ursuant		rities 105- ired		rear)	Securi Under	ties lying tive	Security (Instr. 5)	Securities Beneficially Owned	Form: Direct (D) or Indirect	Beneficial Ownership (Instr. 4)
3. Represents	shares of com	non stock of Gibralta non stock of Gibralta s he disclaims benefi	ar Industries, Inc. he		ust for tl		fit of a					one of three t			
		resenting the pecunia ares, except to the ex			ı in shar			r Industries, Ind	c. common sto	ock held l	by Rush Cree			orting person o	disclaims
		ly held by trust for th r and as to which sha					(e) of a	n insider of Gil	oraltar Industr	ies, Inc.,	of which the Amount	e reporting pe	erson serves as one	of three truste	ees and share
6. Represents	shares indirect	ly held by a trust for	the benefit of the re	- porting p	- erson's s	son.	_	-	-	-	or Number				-
		ly held by trust for th eneficial ownership.	he benefit of insiders	of Gibra Code				f volaiten the repo Exercisable		serves as		trustees and s	hares voting and i	nvestment pov	ver and as to
8. Represents	shares indirect	ly held by a trust for	the benefit of the re	porting p	• erson's c	laughte	r.								
). Represents	shares indirect	ly held by reporting	person as custodian	for son u	nder UG	MANY	Y.								
10. Represent	s shares indire	ctly held by reporting	g person as custodia	for daug	hter und	der UG	MANY	ζ.							
		ctly held by trust for r and as to which sha					of an i	nsider of Gibra	ltar Industries	, Inc., wł	nich the repo	rting person s	serves as one of th	ree trustees an	d shares

12. Correcting number of shares disposed of

/s/Janet N. Gabel, Attorney in Fact for Eric R. Lipke

12/01/2004

\*\* 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.

#### 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