

July 2, 2021

Timothy F. Murphy  
Senior Vice President and Chief Financial Officer  
Gibraltar Industries, Inc.  
3556 Lake Shore Road  
Buffalo, New York 14219

Industries, Inc.

Fiscal Year Ended December 31, 2020  
2021

Re: Gibraltar

Form 10-K for the  
Filed February 25,  
File No. 000-22462

Dear Mr. Murphy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing