FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>LIPKE CURTIS W</u>						er Name and Tick $\overline{RALTAR\ IN}$ $\overline{k^{**}}$					5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title X Other (specify				
(Last) (First) (Middle) 3556 LAKE SHORE RD P O BOX 2028					3. Date 11/12	e of Earliest Transa /2004	action (M	lonth/l	Day/Year)		belo	•	istee below)	
(Street) BUFFALO NY 14219-0228					4. If Ar	nendment, Date of	original	l Filed	(Month/Day		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting				
(City) (State) (Zip)												Pers			3
		Та	ble I - No	n-Deriv	ative S	ecurities Acq	uired,	Dis	posed of	, or Ben	eficia	lly Own	ed		
Date				action Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Transaction		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4 5)			d Secui Bene	cially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
						Code	v	Amount	(A) or (D)	Price	Trans	action(s) 3 and 4)		(111311. 4)	
Common	stock			11/12	2/2004		J ⁽¹⁾		200	D	\$24.	25 3	00,781	I	By Trust ⁽²⁾
Common stock			11/12/2004			J ⁽¹⁾		400	D	\$24.	23 3	00,381	I	By Trust ⁽²⁾	
Common stock			11/12/2004			J ⁽¹⁾		600	D	\$24.	22 2	99,781	I	By Trust ⁽²⁾	
Common stock			11/12/2004			J ⁽¹⁾		1,900	D	\$24.	19 2	97,881	I	By Trust ⁽²⁾	
Common stock			11/12/2004			J ⁽¹⁾		900	D	\$24.	15 2	96,981	I	By Trust ⁽²⁾	
Common stock			11/12/2004			J (1)		400	D	\$24.	15 2	96,581	I	By Trust ⁽²⁾	
Common stock 11/1			11/12	2/2004		J ⁽¹⁾		600	D	\$24.	09 2	95,981	I	By Trust ⁽²⁾	
Common stock										1	19,696	I	Rush Creek ⁽³⁾		
Common stock											73,005	D			
Common stock												7,005	I	By Trust ⁽⁴⁾	
Common stock											5,605	I	By Trust ⁽⁵⁾		
Common stock											6,700	I	By Trust ⁽⁶⁾		
Common stock										!	90,880	I	By Trust ⁽⁷⁾		
Common stock											5,800	I	By Trust ⁽⁸⁾		
Common stock												5,940	I	By Trust ⁽⁹⁾	
						curities Acqui ls, warrants,						Owned			
1. Title of Derivative Conversion Date Courity Or Exercise (Month/Day/Year) If any			5. Number of of Ode (Instr. Derivative		6. Date Exercisable and Expiration Date (Month/Day/Year)				8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transactions (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)			

			Ta	ble II - Deriv (e.g.,					ired, Disp options,			ı or	r			
1. Title		2. Conversion	3. Transaction Date	3A. Deemed Execution Date	C od	v saction	(5A)Nu	m (10x) r	6xDatesEblero	isΩaddee and	7itTetle	aSolodares	8. Price of Derivative	9. Number of derivative	10. Ownership	11. Nature of Indirect
(Instr. 1. Sale	of secu	Price of upties pursuan Derivative	e(Month/Day/Year) t to a pre-arranged sto		r) 8) tablished		Secu Lto Riji Acqu			,	Securi Underl Deriva	ying tive		Securities Beneficially Owned		Beneficial Ownership . (Instr. 4)
3. Shar	es held	l indirectly rep	a trust for the benefi resenting the pecunia agres, except to the ex	ry interest of repo	rting pers	on in sha		o sed ibralta					Creek Investm	Following Reported Transaction(s) (Instr. 4)	. (I) (Instr. 4) reporting perso	n disclaims
shares	voting	and investmen	mon stock held by Tr t power and as to wh	ich he disclaims b	eneficial	wnershi	p.		_	_		_			_	_
5. Repr	esents voting	shares of command investmen	mon stock held by tru t power and as to wh	ist for the benefit of ich shares he discl	of a child aims ben	(Carlisle eficial ow	Lipke- vnership	Ricci) c	of an insider of	- Gibraltar Stee		Amount or Number		person serves as	one of four tru	stees and
			mon stock indirectly ad investment power											the reporting pers	son serves as o	ne of three

7. Represents shares of common stock held by trust for the benefit of insiders of Gibraltar Steel Corporation, of which the reporting person serves as one of five trustees and shares voting and investment power and as to which shares he disclaims beneficial ownership.

8. Represents shares of common stock held by trust for the benefit of a child (Erica Rae Lipke) of an insider of Gibraltar Steel Corporation, of 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.

9. Represents shares of common stock held by trust for the benefit of a child (Elissa Kristina Lipke) of an insider of Gibraltar Steel Corporation of 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.

/s/Janet N. Gabel, Attorney in Fact for Curtis W. Lipke 11/15/2004

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** 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.

CURTIS W. 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 undersigned has caused this Power of Attorney to be executed as of this day of August 2003.
Curtis W. 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 preared Curtis W. 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 its/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s) or the person upon behalf or which the individual(s) acted, executed the instrument.
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.