FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

l	OMB APPRO	IVAL
	OMB Number:	3235-0287
l	Estimated average burd	en
l	hours per response:	0.5

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 PATRICIA K</u>							2. Issuer Name and Ticker or Trading Symbol GIBRALTAR STEEL CORP [Rock]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title V Other (specify				
(Last) (First) (Middle) C/O GIBRALTAR STEEL 3556 SHORE RD PO BOX 2028						3. Date of Earliest Transaction (Month/Day/Year) 05/28/2004								below) Trustee					
(Street)	Street) BUFFALO NY 14219-0223					If Amendment, Date of 0			of Original Filed (Month/Da			ay/Year)		6. Individual or Joint/Group Filin Line) X Form filed by One Rep Form filed by More tha Person			e Reporting Pers	eporting Person	
(City)	(St	ate) (Zip)																
			e I - No			_			-	, Dis	posed o				1				
Di				Date	2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securition Disposed		and 5) Securities Beneficially Owned Following		ities cially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
						Code	v	Amount (A) or (D) Prid		ice	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)					
Common	05/28/	05/28/2004				J ⁽¹⁾		3.75	D	D \$28.2		4,586.25		I	Rush Creek ⁽²⁾				
Common stock 05/									J (1)		3.75	A \$28		28.27	4,582.5		I	Rush Creek ⁽²⁾	
Common stock 05/2					2004				J ⁽¹⁾		3.75	3.75 D \$		\$28.4	4,578.75		I	Rush Creek ⁽²⁾	
Common stock 05/28/2									J ⁽¹⁾		11.25	D	,	\$28.3	4	,567.5	I	Rush Creek ⁽²⁾	
Common stock																1,065	D		
Common stock															6	1,085	I	By Trust ⁽³⁾	
Common stock															į	5,605	I	By Trust ⁽⁴⁾	
		Ta									osed of, o				wned				
1. Title of Derivative Security (Instr. 3)	ative Conversion Date Execution I or Exercise (Month/Day/Year) if any		n Date, ray/Year)	4. Transacti Code (Ins		ion of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)				e	7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		Der Sec (Ins		9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		

Explanation of Responses:

- 1. Sale of securities pursuant to a pre-arranged stock trading plan established pursuant to Rule 10b5-1.
- 2. Represents the pecuniary interest of reporting person in the shares of Gibraltar Steel Corporation common stock held by Rush Creek Investment Company, LP. The reporting person has a 75% interest in Rush Creek Management, Inc., the General Partner of the Limited Partnership. The reporting person disclaims any beneficial interest in such shares, except to the extent of her pecuniary interest.
- 3. Shares held by Trust created under Last Will and Testament of Kenneth E. Lipke for the benefit of reporting person as to which Trust reporting person serves as one of three trustees and shares voting and investment power.
- 4. Shares held by trust for the benefit of a child of an insider of Gibraltar Steel Corporation, of which the reporting person serves as one of four trustees and shares voting and investment power and as to which shares she disclaims beneficial ownership.

/s/Patricia K. Lipke

** Signature of Reporting Person

Date

06/01/2004

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.