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GIBRALTAR STEEL CORP
Form 8-K
July 29, 2004

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) July 28, 2004

GIBRALTAR STEEL CORPORATION

(Exact name of registrant as specified in its chapter)

Delaware ----- (State or other jurisdiction of incorporation)	0-22462 ----- (Commission File Number)	16-1445150 ----- (IRS Employer Identification No.)
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3556 Lake Shore Road P.O. Box 2028 Buffalo, New York ----- (Address of principal executive offices)	14219-0228 ----- (Zip Code)
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Registrant's telephone number, including area code (716) 826-6500

(Former name or former address, if changed since last report)

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(a) Financial Statements of Businesses Acquired. No financial statements are required to be filed under applicable rules.

(b) Pro Forma Financial Information. No pro forma financial information is required under applicable rules.

(c) Exhibits.

99.1 Press Release of the Company dated July 28, 2004.

ITEM 9. REGULATION FD DISCLOSURE

The following information is being provided under Item 12:

On July 28, 2004, Gibraltar Steel Corporation issued a press release announcing operating results for the second quarter ended June 30, 2004.

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The information contained in the press release dated July 28, 2004, is incorporated herein by reference and attached as exhibit 99.1 herein.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: July 28, 2004

GIBRALTAR STEEL CORPORATION

/S/ David W. Kay

Name: David W. Kay

Title: Chief Financial Officer

EXHIBIT INDEX

99.1 Press Release of the Company dated July 28, 2004