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) February 10, 2006
- -------------------------

GIBRALTAR INDUSTRIES, INC.
- --
(Exact name of registrant as specified in its charter)

Delaware	0-22462	16-1445150
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

3556 Lake Shore Road
P.O. Box 2028
Buffalo, New York 14219-0228
- ---------------------------
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (716) 826-6500
- -------------------------

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement com

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).

ITEM 7.01 Regulation FD Disclosure

On July 26, 2006 the registrant announced its financial results for the quarter ended June 30, 2006, and certain other information. A copy of the registrant’s press release announcing these financial results and certain other information is attached hereto as Exhibit 99.1.

Exhibit 99.1 is incorporated by reference under this Item 7.01.

The registrant hosted its second quarter 2006 earnings conference call on July 27, 2006, during which the registrant presented information regarding its earnings for the quarter ended June 30, 2006, together with certain other information. Pursuant to Regulation FD and the requirements of Item 7.01 of Form 8-K, the registrant hereby furnishes a script of the first quarter 2006 earnings conference call as Exhibit 99.2 to this report.

Exhibit 99.2 is incorporated by reference under this Item 7.01.

ITEM 9.01 Financial Statements and Exhibits

a. Financial Statements of Businesses Acquired
   - Not Applicable
b. Pro Forma Financial Information
   - Not Applicable
c. Shell Company Transactions
   - Not Applicable
d. Exhibits

Exhibit 99.1	Press Release dated July 26, 2006
Exhibit 99.2	Script of First Quarter Earnings Conference Call hosted July 27, 2006.

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, 2006

GIBRALTAR INDUSTRIES, INC.

/S/ David W. Kay

Name: David W. Kay

Title: Executive Vice President, Chief Financial Officer and Treasurer

EXHIBIT INDEX

Exhibit No.	Description
Exhibit 99.1	Press Release dated July 26, 2006
Exhibit 99.2	Script of First Quarter Earnings Conference Call hosted July 27, 2006.

Gibraltar

Second-Quarter 2006
Earnings Conference Call

July 27, 2006

7/28/2006 10:08 AM

PETER

Thank you, Shamika – and hello everyone.

Before we begin, I want to remind you that this call may contain forward-looking statements about future financial results. Our actual results may differ materially, as a result of factors over which Gibraltar has no control. These factors are outlined in the news release we issued last night and in our filings with the SEC.

If you did not receive the news release on our second-quarter results, you can get a copy on our Web site, at www.gibraltar1.com.

At this point, I'd like to turn the call over to Gibraltar's chairman and chief executive officer, Brian Lipke.

BRIAN

Thanks Peter.

Good afternoon, everyone and thanks for joining us today. On behalf of Henning Kornbrekke, our President and COO, who is dialing in for this call today from our CMI facility in Ontario, California; Dave Kay, our CFO; and Peter, who you just heard from who's filling in for Ken Houseknecht, our Vice President of Investor Relations, we want to thank you for joining us.

I'm going to give you an overview of our second-quarter results and then talk a little bit about some of our recent initiatives and their impact on our performance. Dave will then discuss our financial results in greater detail. Following that, Henning will review our corporate and segment performance, and our outlook for the third quarter. After our prepared remarks are completed, we will open the call to your questions.

As we stated in our news release, we had another good quarter, with second-quarter sales up 39%, an operating margin of 10.9%, net income increasing by 51%, and earnings per share growing by 50%.

All of these results were the best for any quarter in Gibraltar's history, and I want to thank and congratulate the men and women on the Gibraltar Team for their contributions to this performance.

Our second-quarter results further demonstrate that we are making measurable progress in our ongoing efforts to transition Gibraltar into a diversified manufacturer capable of generating improving and consistent results, in a variety of operating environments, over an extended period of time.

To that end, in the last 18 months we have continued to strategically transform Gibraltar by making six acquisitions, selling three businesses, and focusing on continuous improvement with all of our existing operations.

Our six most recent acquisitions added annual sales of approximately $400 million, while the three divestitures had annual sales of approximately $180 million. More importantly, though, these actions solidified our leadership position in targeted growth areas and strengthened our operating characteristics.

We took a number of steps during the second quarter.

Most significantly, we sold the assets of our Thermal Processing segment on June 30 for approximately $135 million. Dave will provide more financial detail on this transaction during his portion of the presentation.

Even though our Thermal Processing segment performed well for us during the ten years that we owned it, this business no longer strategically fit in our growth or capital allocation plans and we concluded that it would be a better match with another organization. This was an increasingly smaller part of our business, accounting for approximately 8% of our 2006 budgeted sales.

As we've said in many of our recent conference calls, we continue to review our portfolio of companies and businesses, and we will divest those that are outside of our strategic and our operating parameters. We will continue to focus our resources and capital on the niche products and markets where we can establish a dominant position and have long-term growth potential.

So, consistent with that approach, we also sold the assets of our steel strapping operations on June 16. While this, too, had been a solid business for Gibraltar for a long number of years, it did not provide a long-term fit that was consistent with our growth objectives and so we sold it.

We used the proceeds from both of these sales to pay down debt. This decreased our long-term debt to total capitalization ratio to 40% at
June 30 from 47% at March 31.

We also recently announced a couple of purchases, acquiring Home Impressions on
June 8 and Steel City on June 30.

Both of these transactions solidified our leadership position in the storage and postal products category. Together, they add annual sales of about $30 million, while broadening our product mix in defined niche markets, strengthening our marketing capabilities, enhancing relationships with existing customers, and adding some new customers to our customer base.

Our results in the first six months of 2006 have been strong, and we enter the second half of the year with solid momentum. We are actively pursuing continued growth and operational improvements in all of our existing businesses, while also evaluating a wide range of acquisition opportunities.

The company is well positioned to continue to pursue our growth strategies. We are stronger and more focused than at any point in Gibraltar’s history. The markets we serve are continuing to grow and remain strong. We have good people running our businesses. We continue to improve our structure and systems. And we’ve made numerous improvements to our operations, and we’re working on many others.

At this point, I'll turn the call over to Dave and Henning, who will provide a more detailed review of our second-quarter results, our operational performance, and our outlook for the third quarter and balance of the year.

Dave.

DAVE

Thanks, Brian.

As Brian noted, the second quarter was Gibraltar's most successful as measured by a number of benchmarks. Sales from continuing operations of $352 million dollars in the second quarter were the highest for any quarter in Gibraltar's history, and increased by approximately 39% from a year ago. For the first six months of 2006, sales from continuing operations were $675 million, up by approximately 38% when compared to the first half of 2005.

The sales increase during the quarter and six months was driven by improvements from our existing businesses, along with the inclusion of AMICO's results.

Income from operations of $38.3 million in the quarter increased by 56% from $24.5 million in the second quarter of last year. For the first six months of 2006, income from operations was $63.7 million, up 57% from $40.6 million in the first half of 2005.

Net income in the second quarter of 2006 was also a record at $23.3 million dollars, or $.78 per share, compared to $15.5 million, or $.52 per share, in the second quarter of last year.

Net income from continuing operations in the quarter was $19.8 million dollars, or $.66 per share, compared to $13.5 million, or $.45 per share, in the second quarter of 2005.

During the first half of the year, net income from continuing operations was $31.5 million dollars, an increase of approximately 45% compared to the first six months of 2005.

Net income from discontinued operations amounted to $3.6 million dollars, or $.12 per share, in the second quarter of 2006, compared to $2.0 million, or $.07 per share, in the second quarter of 2005. Included in the discontinued operations for the second quarter and year-to-date results for 2006 is a $.06 cents per share gain from the disposal of the net assets of the discontinued operations.

Selling, general, and administrative expenses amounted to $39.0 million dollars, or 11% of sales, during the quarter, compared to $24.6 million, or 9.7% of sales, in the same quarter of last year. The primary reason for the increase in SG&A expenses, both in terms of dollars and %, comes primarily from the addition of AMICO, together with general cost increases, increased expenses for professional fees related to registering our Senior Subordinated Notes, and stock compensation costs.

Total interest expense, including amounts allocated to discontinued operations, amounted to $8.4 million dollars in the quarter, compared to $3.8 million dollars in the second quarter of last year, largely as a result of higher average borrowing levels, primarily from the AMICO acquisition, as well as higher overall interest rates.

Our net return on sales in the quarter was 6.6% for the quarter, compared to 6.1% in the second quarter of 2005.

From a cash flow perspective, we generated EBITDA of $43.6 million dollars in the quarter, up from $27.3 million a year ago.

On a consolidated basis, we turned our inventories at about 5.0 times during the quarter, compared to 3.8 times in the second quarter of last year and, in spite of the overall increase in receivables resulting from increased sales, average days sales outstanding were 49.8 days in the quarter, compared to 54.8 a year ago.

Through the first six months of the year, capital spending amounted to $11.5 million dollars, compared to $8.1 million last year. We now expect to spend a total of $24 to $26 million dollars in 2006 versus our original estimate of $28 to $31 million, prior to the disposal of Thermal Processing.

We have also paid out approximately
$3.0 million in dividends during the first half of the year.

As noted in our news release, the sale of the Thermal Processing segment, together with the sale of the steel strapping assets, resulted in a net gain of $1.9 million, or $.06 per share.

As Brian mentioned earlier, we used nearly all of the cash proceeds from the sale to pay down debt by approximately $110 million, bringing our long-term debt-to-total-capital ratio down to 40% at June 30, compared to 47% at March 31.

At June 30, we were in full compliance with all of our debt covenants.

Now I will turn the call over to Henning for a more detailed analysis of operations.

HENNING

Thanks, Dave.

Net sales from continuing operations, as Dave noted earlier, were $352 million in the second quarter, up 39% from a year ago.

Our gross margin of 21.9% improved 2.5 percentage points from the second quarter of 2005, as a result of improved operating efficiencies in our Building Products group. Our operating margin of 10.9% was
1.2 percentage points higher than the year-ago quarter, driven by a higher gross margin, partially offset by higher SG&A expenses, a result of the elimination of the Thermal Processing group in the quarter and its lower SG&A ratio.

Looking at the results of our two segments, Building Products generated a sales increase of 67.6% to $239 million. The growth was the result of recent acquisitions and organic growth at many of our existing building products operations. On a year-to-date basis, organic growth in this segment, excluding the effect of acquisitions, was approximately 4.7%, compared to last year. In addition, AMICO generated strong organic growth, a result of continued strength in the markets they serve.

Gross margins were 26.7%, up 1.5 percentage points from the year-ago quarter. The operating margin was 16.9%, up from 15.6% in the second quarter of 2005.

Margin improvements, the 6th consecutive 2nd quarter gain, is a direct result of our ongoing efforts to be a world class supplier by increasing operating efficiencies while reducing costs.

Our Processed Metal Products segment had second-quarter sales of $113 million, up 3% from a year ago, a result of strong demand and higher prices in our powdered copper business, offset by lower unit volume, driven by competitive pressures, in our strip steel business. Our gross margin was 11.8%, up 1.6 percentage points from the first quarter, and the operating margin was 7.0%, up from 5.4% in the first quarter. Margins in this segment continue to move back toward their historic levels, a pattern we expect will continue in the third quarter.

At this point, let me provide some commentary on our outlook for the third quarter and the balance of the year.

In our Building Products segment – which now represents 68% of our total sales – we expect to generate continued growth as a result of market share gains and strength in most of the markets we serve. As we've discussed on prior calls, our more recently acquired businesses give us broader participation in the commercial, industrial, and architectural markets, all of which continue to experience strong growth.

In our Processed Metal Products segment – which accounts for 32% of our total sales – our powdered metals business remains strong, with solid volumes. Margins in our strip steel business are expected to return to their normal patterns, in line with current market trends.

Energy cost volatility will have a reduced impact on our margins going forward with the sale of the Thermal Processing segment. Our continued focus on operating efficiency gains – coupled with process innovations – helped improve operating margins during the quarter. We expect the same pattern will prevail in the second half of the year.

In light of all of these considerations, we expect our third-quarter EPS from continuing operations will be in the range of $.59 to

$.63, which compares to $.37 in the third quarter of 2005, barring a significant change in business conditions.

We reported record results in the first six months of 2006, and we anticipate a similar environment in the third quarter.

We remain committed to progressive improvements in our business units, carefully managing our assets, maximizing capital utilization and cash flow to help fund growth and pay down debt, while transforming Gibraltar into a company that produces better returns on capital.

At this point, I'll turn the call back over to Brian.

BRIAN

Thanks, Henning.

Before we open the call to your questions, let me make just a couple of closing comments.

We generated solid performance improvements in the second quarter and first half of 2006. The guidance that Henning just provided makes it clear that we expect to build on that momentum in the third quarter.

Long term, our objective is to continue transforming Gibraltar into a company that can generate consistent and improving results. We think we're making steady progress to that end.

That concludes all of our prepared comments for today. At this point, we'll be glad to open the call to questions that any of you may have.

Q & A Session

Thank you for joining us this afternoon, and for your continuing interest in Gibraltar.

We look forward to talking with you again in three months, and updating you on our continued progress.

For Immediate Release
July 26, 2006

GIBRALTAR REPORTS STRONG SECOND-QUARTER SALES AND EARNINGS

Second-Quarter Net Income is $.78 Per Share;
Net Income from Continuing Operations of $.66 Per Share is up 47 Percent

BUFFALO, NEW YORK (July 26, 2006) – Gibraltar Industries, Inc. (NASDAQ: ROCK) today reported its sales, net income, and earnings per share for the three and six months ended June 30, 2006.

Sales from continuing operations in the second quarter of 2006 were $352 million, an increase of approximately 39 percent compared to $253 million in the second quarter of 2005, continuing a trend of solid sales growth. For the first six months of 2006, sales from continuing operations were up by approximately 38 percent to $675 million, compared to $489 million in the first half of 2005.

Net income in the second quarter of 2006 was $23.3 million, or $.78 per share, compared to $15.5 million, or $.52 per share, in the second quarter of 2005. Net income from continuing operations in the second quarter of 2006 was $19.8 million, or $.66 per share, compared to $13.5 million, or $.45 per share, in the second quarter of 2005. During the first half of 2006, net income from continuing operations was $31.5 million, an increase of approximately 45 percent compared to $21.7 million in the first six months of 2005.

Net income from discontinued operations amounted to $3.6 million in the second quarter of 2006, or $.12 per share, compared to $2.0 million, or $.07 per share, in the second quarter of 2005. Net income from discontinued operations amounted to $.21 per share in the first six months of 2006 compared to $.15 per share in the first six months of 2005.

Included in the discontinued operations for the second-quarter and year-to-date results for 2006 is a $.06 per share gain from the disposal of the net assets of discontinued operations (the sales of the Thermal Processing segment and the steel strapping operations). Cash received from the sales was used to repay debt.

"Our second-quarter sales, operating margin (10.9 percent), net income, and earnings per share further demonstrate that we are making measurable progress in our ongoing efforts to transition into a diversified manufacturer capable of generating improving and more consistent results over an extended period," said Brian J. Lipke, Gibraltar's Chairman and Chief Executive Officer.

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"In the last 18 months, we have continued to strategically transform Gibraltar by making six acquisitions, three divestitures, and focusing on continuous improvement with all of our existing operations. Our acquisitions added annual sales of approximately $400 million, while the divestitures had sales of less than $200 million. More importantly, these actions have solidified our leadership position in targeted growth areas and have strengthened our operating characteristics," said Henning N. Kornbrekke, Gibraltar's President and Chief Operating Officer.

Looking ahead, Mr. Kornbrekke said that, barring a significant change in business conditions, Gibraltar expects its third-quarter earnings per share from continuing operations will be in the range of $.59 to $.63, compared to $.37 in the third quarter of 2005.

As a result of the sale of the assets of the Company's steel strapping operations on June 16, 2006, and the assets of its Thermal Processing segment on June 30, 2006, the results of these operations have been reclassified as discontinued operations in the Company's income statements for all periods.

Gibraltar Industries is a leading manufacturer, processor, and distributor of metals and other engineered materials for the building, vehicular, and industrial markets. The company serves a large number of customers in a variety of industries in all 50 states and throughout the world. It has approximately 3,400 employees and operates 74 facilities in 26 states, Canada, and China.

Information contained in this release, other than historical information, should be considered forward-looking, and may be subject to a number of risk factors, including: general economic conditions; the impact of the availability and the effects of changing raw material prices on the Company's results of operations; natural gas and electricity prices and usage; the ability to pass through cost increases to customers; changing demand for the Company's products and services; risks associated with the integration of acquisitions; and changes in interest or tax rates.

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Gibraltar will review its second-quarter results and discuss its outlook for the third quarter during its quarterly conference call, which will be held at 2 p.m. Eastern Time on July 27. Details of the call can be found on Gibraltar's Web site, at www.gibraltar1.com.

CONTACT: Kenneth P. Houseknecht, Vice President of Communications and Investor Relations, at 716/826-6500, khouseknecht@gibraltar1.com.

Gibraltar's news releases, along with comprehensive information about the Company, are available on the Internet, at http://www.gibraltar1.com.

GIBRALTAR INDUSTRIES, INC.
Financial Highlights
(in thousands, except per share data)

	Three Months Ended			
		June 30, 2006		June 30, 2005
Net Sales	$	352,421	$	252,850
Income from Continuing Operations	$	19,761	$	13,476
Income Per Share from Continuing Operations –Basic	$	.67	$	.46
Weighted Average Shares Outstanding-Basic		29,689		29,606
Income Per Share from Continuing Operations - Diluted	$	.66	$	.45
Weighted Average Shares Outstanding-Diluted		30,012		29,762

	Six Months Ended	
	June 30, 2006	June 30, 2005
Net Sales	$ 675,058	$ 489,392
Income from Continuing Operations	$ 31,494	$ 21,651
Income Per Share from Continuing Operations -Basic	$ 1.06	$ .73
Weighted Average Shares Outstanding-Basic	29,659	29,588
Income Per Share from Continuing Operations -Diluted	$ 1.05	$ .73
Weighted Average Shares Outstanding-Diluted	29,966	29,769

GIBRALTAR INDUSTRIES, INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(unaudited)
(in thousands)

	June 30, 2006	December 31, 2005
Assets		
Current assets:		
Cash and cash equivalents	$ 41,145	$ 28,529
Accounts receivable, net	210,701	178,775
Inventories	233,136	194,653
Other current assets	16,882	22,047
Total current assets	501,864	424,004
Property, plant and equipment, net	230,506	311,147
Goodwill	372,600	406,767
Investments in partnerships	5,388	6,151
Other assets	55,375	56,943
	$ 1,165,733	$ 1,205,012
Liabilities and Shareholders' Equity		
Current liabilities:		
Accounts payable	$ 110,576	$ 85,877
Accrued expenses	87,834	63,007
Current maturities of long-term debt	3,280	2,531
Current maturities of related party debt	-	5,833
Total current liabilities	201,690	157,248
Long-term debt	359,740	454,649
Deferred income taxes	65,389	93,052
Other non-current liabilities	7,069	6,038
Shareholders’ equity:		
Preferred stock, $.01 par value; authorized: 10,000,000 shares; none outstanding	-	-
Common stock, $.01 par value; authorized 50,000,000 shares; issued 29,828,317 and 29,701,186 shares in 2006 and 2005, respectively	298	298
Additional paid-in capital	214,111	216,897
Retained earnings	314,852	280,116
Unearned compensation	-	(5,153)
Accumulated other comprehensive loss	2,584	1,867
	531,845	494,025
Less: cost of 41,100 and 40,500 common shares held in treasury in 2006 and 2005	-	-
Total shareholders’ equity	531,845	494,025
	$ 1,165,733	$ 1,205,012

GIBRALTAR INDUSTRIES, INC.
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(unaudited)
(in thousands)

	Three Months Ended June 30, 2006	Three Months Ended June 30, 2005	Six Months Ended June 30, 2006	Six Months Ended June 30, 2005
Net sales	$ 352,421	$ 252,850	$ 675,058	$ 489,392
Cost of sales	275,156	203,719	534,562	397,551
Gross profit	77,265	49,131	140,496	91,841
Selling, general and administrative expense	38,950	24,646	76,790	51,254
Income from operations	38,315	24,485	63,706	40,587
Other (income) expense:				
Equity in partnerships' loss (income) and other income	138	93	(548)	(351)
Interest expense	7,101	3,021	13,880	6,166
Total other expense	7,239	3,114	13,332	5,815
Income before taxes	31,076	21,371	50,374	34,772
Provision for income taxes	11,315	7,895	18,880	13,121
Income from continuing operations	19,761	13,476	31,494	21,651
Discontinued operations:				
Income from discontinued operations before taxes	5,710	3,270	10,013	7,485
Income tax expense	2,158	1,275	3,797	2,919
Income from discontinued operations	3,552	1,995	6,216	4,566
Net income	$ 23,313	$ 15,471	$ 37,710	$ 26,217
Net income per share - Basic:				
Income from continuing operations	$ .67	$ .46	$ 1.06	$ .73
Income from discontinued operations	.12	.07	.21	.16
Net income	$ .79	$ .53	$ 1.27	$ .89
Weighted average shares outstanding – Basic	29,689	29,606	29,659	29,588
Net income per share - Diluted:				
Income from continuing operations	$ .66	$ .45	$ 1.05	$ .73
Income from discontinued operations	.12	.07	.21	.15
Net income	$ .78	$ .52	$ 1.26	$ .88
Weighted average shares outstanding – Diluted	30,012	29,762	29,966	29,769

GIBRALTAR INDUSTRIES, INC.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)
(in thousands)

	Six Months Ended June 30, 2006	Six Months Ended June 30, 2005
Cash flows from operating activities		
Net income	$ 37,710	$ 26,217
Income from discontinued operations	6,216	4,566
Income from continuing operations	31,494	21,651
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	14,175	9,297
Provision for deferred income taxes	-	(786)
Equity in partnerships' (loss) income	174	(294)
Distributions from partnerships	589	748

Stock compensation expense	1,631	327
Other noncash adjustments	545	64
Increase (decrease) in cash resulting from changes		
In (net of acquisitions):		
Accounts receivable	(49,345)	(32,710)
Inventories	(37,793)	78
Other current assets and other assets	1,258	208
Accounts payable	23,698	(1,630)
Accrued expenses and other non-current liabilities	342	(1,556)
Net cash used in continuing operations	(13,232)	(4,603)
Net cash provided by discontinued operations	7,286	8,523
Net cash (used in) provided by operating activities	(5,946)	3,920
Cash flows from investing activities		
Acquisitions, net of cash acquired	(13,206)	-
Purchases of property, plant and equipment	(11,452)	(8,073)
Net proceeds from sale of property and equipment	115	249
Net proceeds from sale of businesses	151,511	42,594
Net cash provided by investing activities from continuing operations	126,968	34,770
Net cash used in investing activities for discontinued operations	(3,189)	(1,915)
Net cash provided by investing activities	123,779	32,855
Cash flows from financing activities		
Long-term debt reduction	(112,960)	(47,430)
Proceeds from long-term debt	10,000	10,000
Payment of deferred financing costs	(161)	(920)
Payment of dividends	(2,976)	(2,970)
Net proceeds from issuance of common stock	765	520
Tax benefit from stock options	115	158
Net cash used in financing activities	(105,217)	(40,642)
Net increase (decrease) in cash and cash equivalents	12,616	(3,867)
Cash and cash equivalents at beginning of year	28,529	10,892
Cash and cash equivalents at end of period	$ 41,145	$ 7,025

GIBRALTAR INDUSTRIES, INC.
Segment Information
(in thousands)

	Three Months Ended June 30,		Increase (Decrease)	
	2006 (unaudited)	2005 (unaudited)	$	%
Net Sales				
Building products	$ 239,056	$ 142,654	$ 96,402	67.6%
Processed metal products	113,365	110,196	3,169	2.9%
Total Sales	352,421	252,850	99,571	39.4%
Income from Continuing Operations				
Building products	$ 40,519	$ 22,197	$ 18,322	82.5%
Processed metal products	7,945	7,851	94	1.2%
Corporate	(10,149)	(5,563)	(4,586)	-82.4%
Total Operating Income	38,315	24,485	13,830	56.5%
Operating Margin				
Building products	16.9%	15.6%		
Processed metal products	7.0%	7.1%		

	Six Months Ended June 30,			
			Increase (Decrease)	
	2006	2005	$	%
	(unaudited)	(unaudited)		
Net Sales				
Building products	$ 453,800	$ 261,826	$ 191,974	73.3%
Processed metal products	221,258	227,566	(6,308)	-2.8%
Total Sales	675,058	489,392	185,666	37.9%
Income from Continuing Operations				
Building products	$ 71,792	$ 32,701	$ 39,091	119.5%
Processed metal products	13,763	20,485	(6.722)	-32.8%
Corporate	(21,849)	(12,599)	(9,250)	73.4%
Total Operating Income	63,706	40,587	23,119	57.0%
Operating Margin				
Building products	15.8%	12.5%		
Processed metal products	6.2%	9.0%		