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) November 14, 2005

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 File Number) 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

Item 7.01 Regulation FD Disclosure

Attached as Exhibit 99.1 to this Form 8-K, the Registrant has furnished certain unaudited pro forma condensed combined financial information as of September 30, 2005 and for the year ended December 31, 2004, the nine months ended September 30, 2005 and 2004 and the twelve months ended September 30, 2005, which is not fully compliant with Regulation S-X. The pro forma financial information is attached as Exhibit 99.1. The Registrant expects to file the pro forma financial information required by Item 9.01(b) of Form 8-K and fully compliant with Regulation S-X, with respect to the acquisition of Alabama Metal Industries Corporation ("AMICO"), as soon as reasonably practicable, and in any event within 71 days after the date the initial Form 8-K in the matter was required to be filed.

This information is furnished pursuant to Item 7.01 of Form 8-K and shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that Section, unless the Registrant specifically incorporates it by reference in a document filed under the Securities Act of 1933 or the Securities Exchange Act of 1934. By filing this Current Report on Form 8-K and furnishing this information, the Registrant makes no admission as to the materiality of any information in this report that is required to be disclosed soley by reason of Regulation FD.

The following unaudited pro forma condensed combined financial information, in connection with the Registrant's acquisition of AMICO, is furnished on Exhibit 99.1:

(i) Unaudited pro forma condensed combined balance sheet as of September 30, 2005

(ii) Notes to unaudited pro forma condensed combined balance sheet

(iii) Unaudited pro forma condensed combined statement of income for the year ended December 31, 2004

(iv) Unaudited pro forma condensed combined statement of income for the nine months ended September 30, 2005

(v) Unaudited pro forma condensed combined statement of income for the nine months ended September 30, 2004

(vi) Unaudited pro forma condensed combined statement of income for the twelve months ended September 30, 2005

(vii) Notes to unaudited pro forma condensed combined statements of income

Item 9.01 - Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired - None

(b) Pro Forma Financial Information - None.

(c) Exhibits

99.1 - Unaudited pro forma condensed combined financial information

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: November 14, 2005

GIBRALTAR INDUSTRIES, INC.

/S/ David W. Kay
Name: David W. Kay
Title: Chief Financial Officer

EXHIBIT INDEX.

99.1 Unaudited pro forma condensed combined financial information

Unaudited pro forma condensed combined financial information

The following unaudited pro forma condensed combined financial data are based on our historical financial statements and the historical financial statements of AMICO. The information included in the "Gibraltar historical" column of the unaudited pro forma condensed combined financial data sets forth our historical balance sheet data as of September 30, 2005 and our historical statement of income data for the year ended December 31, 2004 and the nine months ended September 30, 2004 and 2005, which data are derived from our audited and unaudited consolidated financial statements. The information included in the "AMICO historical" column of the unaudited pro forma condensed combined financial data sets forth AMICO's historical balance sheet data as of September 30, 2005 and AMICO's historical statement of operations data for the year ended December 31, 2004 and the nine months ended September 30, 2004 and 2005, which data are derived from AMICO's audited and unaudited consolidated financial statements.

The information included in the "Gibraltar historical" column and the "AMICO historical" column for the twelve months ended September 30, 2005 has been calculated by subtracting the applicable unaudited consolidated statement of income data for the nine months ended September 30, 2004 from the sum of (1) the applicable audited consolidated statement of income data for the year ended December 31, 2004 and (2) the applicable unaudited consolidated statement of income data for the nine months ended September 30, 2005.

The information contained in the "Pro forma" column of the unaudited pro forma condensed combined balance sheet as of September 30, 2005 gives effect to the following (collectively, the "transactions") as if they had occurred on September 30, 2005:

- the acquisition of AMICO; and
- the incurrence of new long-term debt and the use of proceeds thereof.

The information included in the "Pro forma" column of the unaudited pro forma condensed combined statements of income for the year ended December 31, 2004 and the nine months ended September 30, 2004 and 2005 gives effect to the events described in the bullet points above as if they had occurred on January 1, 2004.

The pro forma statement of income for the twelve months ended September 30, 2005 has been derived by subtracting the unaudited pro forma condensed combined statement of income data for the nine months ended September 30, 2004 from the sum of (1) the unaudited pro forma condensed combined statement of income data for the year ended December 31, 2004 and (2) the unaudited pro forma condensed combined statement of income data for the nine months ended September 30, 2005.

The unaudited pro forma adjustments are based on available information and certain assumptions that we believe are reasonable. However, these unaudited pro forma adjustments do not include an allocation of the purchase price of AMICO based on fair market value. Therefore, all the acquired assets and liabilities are reflected at their historical book values with the excess consideration recorded as goodwill. The allocation of the purchase price to our acquired assets and liabilities will be completed as soon as reliable information is available. Preliminary pro forma adjustments have been recorded:

- to record inventory of AMICO under the same accounting method as our company; and
- to exclude the assets and liabilities not acquired as part of the AMICO acquisition from the unaudited pro forma financial data.

The adjustments with respect to the new long-term debt reflect the estimated interest rates plus amortization of estimated financing costs. The final interest rates, financing costs incurred and application of proceeds will be determined on the date the new long-term debt is actually incurred and may differ from those reflected in the unaudited pro forma financial data.

Our unaudited pro forma financial data do not purport to present what our actual financial position or results would have been if the events described above had occurred as of the dates indicated and are not necessarily indicative of our future financial position or results. For example, we expect our future results to be affected by the following factors, among others:

- In connection with our acquisition of AMICO in October 2005, we must record AMICO's inventory on our consolidated balance sheet at fair market value. Our margins from the AMICO business will be depressed in the fourth quarter of 2005 as we sell the inventory acquired. Additionally, the recording of AMICO's acquired inventory at fair market value may result in additional deferred tax assets or liabilities.

- We will be required to record identifiable intangible assets and property, plant and equipment acquired in the AMICO acquisition on our consolidated balance sheet at fair market value. Any resulting write-up of assets will increase our depreciation and amortization expense when we depreciate or amortize the acquired assets and will reduce gross profit, operating income, income from continuing operations and net income, and such reductions may be significant. Based upon our past acquisitions and the nature of the assets acquired in the AMICO acquisition, we expect to recognize, when we complete our fair market value calculations, identifiable intangible assets such as trademarks/patents, unpatented technology and customer relationships. We will not complete our fair market value calculations of these assets until early 2006, and we cannot quantify the amount of the write-up of the acquired assets at this time. Amortization periods to be used for these identifiable intangible assets and property, plant and equipment acquired will be based primarily upon the estimated useful lives of the assets, which at this point are not determinable. Additionally, the identification of intangible assets and the recording of the acquired property, plant and equipment at fair market value may give rise to additional deferred tax assets and liabilities.

- In connection with the transaction, we paid a prepayment premium of $6.7 million to retire our private placement notes. We also wrote off the deferred financing fees of $0.7 million related to this debt. These charges are not reflected in the unaudited pro forma condensed combined statements of income because they are not considered on-going and will not have a recurring impact on our results of operations. We also will incur charges in our fourth quarter relating to non-capitalized expenses arising out of the AMICO acquisition.

Unaudited pro forma condensed combined
balance sheet as of September 30, 2005

(Dollars in thousands)	Gibraltar historical	AMICO historical	Pro forma adjustments	Pro forma
Assets				
Current assets:				
Cash and cash equivalents	$ 8,149	$ 3,429	$ (3,429)(1)	$ 8,149
Accounts receivable, net	174,269	41,070	--	215,339
Inventories	166,727	24,327	8,488(2)	199,542
Other current assets	14,368	1,107	--	15,475
Deferred income taxes	--	1,167	--	1,167
Assets held for sale	--	246	--	246
Total current assets	363,513	71,346	5,059	439,918
Property, plant and equipment, net	256,503	41,993	--	298,496
Goodwill	292,438	7,022	149,333(3)	448,793
Investments in partnerships	6,806	--	--	6,806
Other assets	14,567	3,059	10,298(4)	27,924
	$ 933,827	$ 123,420	$ 164,690	$ 1,221,937
Liabilities and shareholders' equity				
Current liabilities:				
Accounts payable	$ 71,657	$ 15,903	--	$ 87,560
Accrued expenses	46,679	7,014	$ (1,700)(5)	51,993
Income taxes payable	--	4,012	(2,842)(6)	1,170
Notes payable--revolver	--	6,640	(6,640)(1)	--
Current maturities of long-term debt	8,659	--	(8,460)(5)	199
Current maturities of related party debt	5,833	--	--	5,833
Total current liabilities	132,828	33,569	(19,642)	146,755
Long-term debt	238,414	11,691	256,169(1)(5)	506,274
Deferred income taxes	67,621	6,113	3,360(2)	77,094
Other non-current liabilities	5,190	1,410	--	6,600
Shareholders' equity	489,774	70,637	(75,197)(6)	485,214
	$ 933,827	$ 123,420	$ 164,690	$ 1,221,937

Notes to the unaudited pro forma condensed combined balance sheet

(1) Reflects the balance sheet adjustments for assets which will not be acquired and liabilities which will not be assumed in the AMICO acquisition, as reflected in the following table:

(Dollars in millions)

Assets:	
Cash	$ 3.4
Liabilities:	
Notes payable--revolver	6.6
Long-term debt	11.7
Net liabilities not acquired	$ (14.9)

(2) Represents the adjustment to inventory and the related deferred tax liabilities as a result of the alignment of inventory accounting policies of AMICO with those of our company. At acquisition, AMICO changed its inventory policy from LIFO to FIFO, which will result in taxable income relating to the reversal of the LIFO reserve that our company will recognize for tax purposes over a four-year period.

(3) Reflects estimated additional goodwill resulting from the AMICO acquisition, as if the AMICO acquisition had occurred on September 30, 2005. The determination of the final purchase price, following any post-closing working capital adjustments, for the AMICO acquisition has not been made. For purposes of the unaudited pro forma condensed combined balance sheet, we have used the preliminary purchase price paid in connection with the AMICO acquisition. We have not completed an allocation of the purchase price to our assets and liabilities; such allocation will be completed within one year and, in addition to identifying intangible assets, may give rise to additional deferred tax assets or liabilities. Therefore, all the acquired assets and liabilities are reflected at their historical book values with the excess consideration recorded as goodwill. The purchase price and goodwill have been calculated as follows:

(Dollars in millions)

Purchase price(a)	$ 240.0
Less: net value of assets acquired(b)	83.6
Goodwill balance	156.4
Less: Historical goodwill of AMICO	7.1
Pro forma adjustment	$ 149.3

(a) Excludes the impact of any post-closing working capital adjustments, which have not yet been determined.

(b) The net book value of assets acquired has been calculated as follows:

Assets acquired	$ 121.4
Liabilities assumed	(37.8)
Net book value of assets acquired	$ 83.6

(4) Reflects the capitalization of deferred financing fees incurred in connection with the incurrence of new long-term debt and the write-off of historical deferred financing fees.

(Dollars in millions)

Capitalization of deferred financing charges	$ 11.0
Less: Historical deferred charges related to the redeemed private placement notes of Gibraltar	(0.7)
Pro forma adjustment	$ 10.3

(5) Reflects adjustments for the following changes in borrowings:

(Dollars in millions)	Actual balance September 30, 2005	Net borrowings/ (payments)	Pro forma balance September 30, 2005
Revolving credit facility	$ 105.2	$ (30.2)	$ 75.0
New term loan	--	230.0	230.0
Private placement notes	115.0	(115.0)	--
Other new long-term debt	--	200.0	200.0
Existing acquisition notes	31.2	(25.4)	5.8
Existing revenue bonds	1.5	--	1.5
	$ 252.9	$ 259.4	$ 512.3

	Actual balance September 30, 2005	Net borrowings/ (payments)	Pro forma balance September 30, 2005
Short-term	$ 14.5	$ (8.5)	$ 6.0(a)
Long-term	238.4	267.9	506.3
	$ 252.9	$ 259.4	$ 512.3

(a) Consists of the remaining acquisition note and $0.2 million of the revenue bond.

(6) Reflects (i) the elimination of the historical AMICO shareholders' equity due to the AMICO acquisition and (ii) the write-off of our deferred financing fees in the amount of $0.7 million and the prepayment premium of $6.7 million, both paid in connection with the early redemption of our private placement notes. The tax effect of the write-off of the deferred financing fees and prepayment was approximately $2.8 million.

(Dollars in millions)	
Elimination of historical AMICO shareholders' equity	$ (70.6)
Prepayment premium private placement notes	(6.7)
Historical deferred charges related to the redeemed private placement notes	(0.7)
Tax effect of the prepayment premium and the write-off of the historical deferred charges above	2.8
Pro forma adjustment	$ (75.2)

Unaudited pro forma condensed combined statement of income for the year ended December 31, 2004

(Dollars in thousands, except per share data)	Gibraltar historical	AMICO historical	Pro forma adjustments(1)	Pro forma
Net sales	$ 976,255	$ 288,354	$ --	$ 1,264,609
Cost of sales	774,970	209,766	(13,835)(2)	970,901
Gross profit	201,285	78,588	13,835	293,708
Selling, general and administrative expense	111,737	37,519	--	149,256
Income from operations	89,548	41,069	13,835	144,452
Other (income) expense:				
Equity in partnerships' (income) loss	(4,846)	--	--	(4,846)
Interest expense	12,915	5,115	19,380(3)	37,410
Total other expense	8,069	5,115	19,380	32,564
Income before taxes	81,479	35,954	(5,545)	111,888
Provision for income taxes	31,768	13,455	(2,162)(4)	43,061
Income from continuing operations	$ 49,711	$ 22,499	$ (3,383)	$ 68,827
Income per share from continuing operations - Basic	$ 1.69			$ 2.34
Weighted average shares outstanding - Basic	29,362			29,362
Income per share from continuing operations - Diluted	$ 1.68			$ 2.33
Weighted average shares outstanding - Diluted	29,596			29,596

Unaudited pro forma condensed combined statement of income for the nine months ended September 30, 2005

(Dollars in thousands, except per share data)	Gibraltar historical	AMICO historical	Pro forma adjustments(1)	Pro forma
Net sales	$ 844,108	$ 239,815	$ --	$ 1,083,923
Cost of sales	683,504	174,331	7,367(2)	865,202
Gross profit	160,604	65,484	(7,367)	218,721
Selling, general and administrative expense	85,353	23,530	--	108,883
Income from operations	75,251	41,954	(7,367)	109,838
Other (income) expense:				
Equity in partnerships' loss/other expense	469	72	--	541
Interest expense	11,102	3,478	13,476(3)	28,056
Total other expense	11,571	3,550	13,476	28,597
Income before taxes	63,680	38,404	(20,843)	81,241
Provision for income taxes	24,395	14,751	(7,985)(4)	31,161
Income from continuing operations	$ 39,285	$ 23,653	$ (12,858)	$ 50,080
Income per share from continuing operations - Basic:	$ 1.33			$ 1.69
Weighted average shares outstanding - Basic	29,600			29,600
Income per share from continuing operations - Diluted:	$ 1.32			$ 1.68
Weighted average shares outstanding - Diluted	29,789			29,789

Unaudited pro forma condensed combined statement of income for the nine months ended September 30, 2004

(Dollars in thousands, except per share data)	Gibraltar historical	AMICO historical	Pro forma adjustments(1)	Pro forma
Net sales	$ 721,045	$ 218,708	$ --	$ 939,753
Cost of sales	563,436	157,159	(13,529)(2)	707,066
Gross profit	157,609	61,549	13,529	232,687
Selling, general and administrative expense	84,923	26,460	--	111,383
Income from operations	72,686	35,089	13,529	121,304
Other (income) expense:				
Equity in partnerships' (income) loss/other expense	(3,492)	138	--	(3,354)
Interest expense	9,523	3,867	14,686(3)	28,076
Total other expense	6,031	4,005	14,686	24,722
Income before taxes	66,655	31,084	(1,157)	96,582
Provision for income taxes	26,329	11,549	(457)(4)	37,421
Income from continuing operations	$ 40,326	$ 19,535	$ (700)	$ 59,161
Income per shares from continuing operations - Basic:	$ 1.38			$ 2.02
Weighted average shares outstanding - Basic	29,302			29,302
Income per share from continuing operations - Diluted	$ 1.37			$ 2.00
Weighted average shares outstanding - Diluted	29,539			29,539

Unaudited pro forma condensed combined statement of income for the twelve months ended September 30, 2005

(Dollars in thousands, except per share data)	Gibraltar historical	AMICO historical	Pro forma adjustments(1)	Pro forma
Net sales	$ 1,099,318	$ 309,461	$ --	$ 1,408,779
Cost of sales	895,038	226,938	7,061(2)	1,129,037
Gross profit	204,280	82,523	(7,061)	279,742
Selling, general and administrative expense	112,167	34,589	--	146,756
Income from operations	92,113	47,934	(7,061)	132,986
Other (income) expense:				
Equity in partnerships' (income)/other (income)	(885)	(66)	--	(951)
Interest expense	14,494	4,726	18,170(3)	37,390
Total other expense	13,609	4,660	18,170	36,439
Income before taxes	78,504	43,274	(25,231)	96,547
Provision for income taxes	29,834	16,657	(9,690)(4)	36,801
Income from continuing operations	$ 48,670	$ 26,617	$ (15,541)	$ 59,746
Income per share from continuing operations - Basic:	$ 1.64			$ 2.02
Weighted average shares outstanding - Basic	29,600			29,600
Income per share from continuing operations - Diluted:	$ 1.63			$ 2.01
Weighted average shares outstanding--Diluted	29,789			29,789

Notes to the unaudited pro forma condensed combined statements of income

(1) For purposes of the unaudited pro forma condensed combined statement of income, we have used the preliminary purchase price paid in connection with the AMICO acquisition (see footnote 1 of the Notes to the unaudited pro forma condensed combined balance sheet). We have not completed an allocation of the purchase price to our assets and liabilities; such allocation will be completed within one year. Therefore, all the acquired assets and liabilities are reflected at their historical book values with the excess consideration recorded as goodwill. We will be required to record identifiable intangible assets and property, plant and equipment acquired in the AMICO acquisition on our consolidated balance sheet at fair market value. Any resulting write-up of assets will increase our depreciation and amortization costs when we depreciate or amortize the acquired assets and will reduce gross profit, operating income, income from continuing operations and net income, and such reductions may be significant.

(2) Represents the cost of sales impact of the alignment of inventory accounting policies. AMICO changed its inventory policy to FIFO from LIFO in order to align its accounting policies with those of our company. Assuming consistent inventory levels, in a period of rising raw material prices the FIFO method results in a higher ending inventory balance and higher gross profit than the LIFO method.

(3) Represents the estimated increase in interest expense for the periods indicated incurred as part of the financing for the transactions, assuming the transactions had occurred as of January 1, 2004.

(Dollars in millions)	Year ended December 31 2004	Nine months ended September 30, 2004	Nine months ended September 30, 2005	Twelve months ended September 30, 2005
Pro forma interest expense of transaction debt	36.7	27.5	27.5	36.7
Less: historical interest expense and amortization of deferred charges on repaid debt and AMICO debt not acquired	(17.3)	(12.8)	(14.0)	(18.5)
Net adjustment to interest expense	$ 19.4	$ 14.7	$ 13.5	$ 18.2

A one-eighth percent change in interest rates of the total debt incurred as part of the transactions would have the following effect on pro forma interest expense:

(Dollars in millions)	Year ended December 31, 2004	Nine months ended September 30, 2004	Nine months ended September 30, 2005	Twelve months ended September 30, 2005
Total	$ 0.6	$ 0.5	$ 0.5	$ 0.6

(4) Reflects the tax effect of our pro forma adjustments at the statutory rate of the period to which the adjustments pertain.