FORM 10-Q
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

(Mark one)
(X) QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2003

OR

( ) TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _________ to ______

Commission file number 0-22462

Gibraltar Steel Corporation
(Exact name of Registrant as specified in its charter)

Delaware	16-1445150
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

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

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

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X . No __.

As of March 31, 2003, the number of common shares outstanding was: 16,003,188.

GIBRALTAR STEEL CORPORATION

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PART I FINANCIAL INFORMATION
Item 1. Financial Statements
GIBRALTAR STEEL CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEET
(in thousands)

-		March 31, 2003 (unaudited)		December 31, 2002 (audited)
-				
Assets				
Current assets:				
Cash and cash equivalents	$	4,617	$	3,662
Accounts receivable		97,620		87,772
Inventories		113,465		106,155
Other current assets		7,943		5,405
Total current assets		223,645		202,994
Property, plant and equipment, net		231,666		231,526
Goodwill		133,452		133,452
Other assets		8,469		8,596
	$	597,232	$	576,568
Liabilities and Shareholders' Equity				
Current liabilities:				
Accounts payable	$	45,170	$	42,074
Accrued expenses		16,946		22,050
Current maturities of long-term debt		625		624
Total current liabilities		62,741		64,748
Long-term debt		182,572		166,308
Deferred income taxes		45,691		44,656
Other non-current liabilities		7,645		7,739
Shareholders' equity:				
Preferred shares		-		-
Common shares		160		160
Additional paid-in capital		125,084		124,825
Retained earnings		176,411		172,147
Accumulated comprehensive loss		(2,414)		(2,560)
Unearned compensation		(1,008)		(1,086)
Currency translation adjustment		350		(369)

Total shareholders' equity		298,583		293,117
	$	597,232	$	576,568

See accompanying notes to financial statements

GIBRALTAR STEEL CORPORATION
CONDENSED CONSOLIDATED STATEMENT OF INCOME
(in thousands, except per share data)

	Three Months Ended March 31,			
		2003		2002
		(unaudited)		(unaudited)
Net sales	$	161,532	$	144,713
Cost of sales		132,386		117,499
Gross profit		29,146		27,214
Selling, general and administrative expense		18,433		17,597
Income from operations		10,713		9,617
Interest expense		2,540		2,763
Income before taxes		8,173		6,854
Provision for income taxes		3,269		2,776
Net income	$	4,904	$	4,078
Net income per share - Basic	$	.31	$	.31
Weighted average shares outstanding - Basic		15,988		13,272
Net income per share - Diluted	$	.30	$	.30
Weighted average shares outstanding - Diluted		16,151		13,444

See accompanying notes to financial statements

GIBRALTAR STEEL CORPORATION
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
(in thousands)

	Three Months Ended March 31, 2003 (unaudited)	Three Months Ended March 31, 2002 (unaudited)
Cash flows from operating activities		
Net income	$ 4,904	$ 4,078
Adjustments to reconcile net income to net cash used in operating activities:		
Depreciation and amortization	5,295	5,009
Provision for deferred income taxes	773	880
Undistributed equity investment income	(50)	191
Other noncash adjustments	167	28
Increase (decrease) in cash resulting from changes in:		
Accounts receivable	(9,722)	(14,262)
Inventories	(7,310)	(1,309)
Other current assets	(2,503)	(1,810)
Accounts payable and accrued expenses	(1,904)	5,822
Other assets	39	(159)
Net cash used in operating activities	(10,311)	(1,532)
Cash flows from investing activities		
Purchases of property, plant and equipment	(4,843)	(2,387)
Net proceeds from sale of property and equipment	225	137
Net cash used in investing activities	(4,618)	(2,250)
Cash flows from financing activities		
Long-term debt reduction	(2,047)	(58,511)
Proceeds from long-term debt	18,312	6,586
Payment of dividends	(640)	(442)
Net proceeds from issuance of common stock	259	50,853
Net cash provided by (used in) financing activities	15,884	(1,514)
Net increase (decrease) in cash and cash equivalents	955	(5,296)
Cash and cash equivalents at beginning of year	3,662	8,150
Cash and cash equivalents at end of period	$ 4,617	$ 2,854

See accompanying notes to financial statements

GIBRALTAR STEEL CORPORATION

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NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited)

1. CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The accompanying condensed consolidated financial statements as of March 31, 2003 and 2002 have been prepared by the Company without audit. In the opinion of management, all adjustments necessary to present fairly the financial position, results of operations and cash flows at March 31, 2003 and 2002 have been included.

Certain information and footnote disclosures including significant accounting policies normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted. It is suggested that these condensed consolidated financial statements be read in conjunction with the financial statements included in the Company's Annual Report to Shareholders for the year ended December 31, 2002.

The results of operations for the three month period ended March 31, 2003 are not necessarily indicative of the results to be expected for the full year.

2. INVENTORIES

Inventories consist of the following:

	(in thousands)	
-	March 31, 2003 (unaudited)	December 31, 2002 (audited)
Raw material	$ 59,779	$ 57,262
Finished goods and work-in-process	53,686	48,893
Total inventory	$ 113,465	$ 106,155

3. SHAREHOLDERS' EQUITY

The changes in shareholders' equity consist of:

(in thousands)

	Common Shares		Additional Paid-in	Retained	Comprehensive	Unearned	Currency Translation
	Shares	Amount	Capital	Earnings	Loss	Compensation	Adjustment
Balance at December 31, 2002	15,982	$ 160	$ 124,825	$ 172,147	$ (2,560)	$ (1,086)	$ (369)
Net income	-	-	-	4,904	-	-	-
Stock options exercised and tax benefit	21	-	259	-	-	-	-
Cash dividends-$.04 per share	-	-	-	(640)	-	-	-
Earned portion of restricted stock	-	-	-	-	-	78	-
interest rate swap adjustments	-	-	-	-	146	-	-
Currency translation adjustment	-	-	-	-	-	-	719
Balance at March 31, 2003	16,003	$ 160	$ 125,084	$ 176,411	$ (2,414)	$ (1,008)	$ 350

4. EARNINGS PER SHARE

Basic net income per share equals net income divided by the weighted average shares outstanding for the three months ended March 31, 2003 and 2002. The computation of diluted net income per share includes all dilutive common stock equivalents in the weighted average shares outstanding. Included in diluted shares, are common stock equivalents relating to options of 162,979 and 171,930 for the three month periods ended March 31, 2003 and 2002, respectively.

Options to purchase 840,144 shares of the Company's common stock are outstanding as of March 31, 2003 and are exercisable at prices ranging from $10.00 to $22.50 per share. At March 31, 2003, 730,420 options were vested and exercisable, of which 529,495 had an exercise price of below the $18.64 per share market price of the Company's common stock.

5. ACQUISITION

On July 1, 2002, the Company purchased all the outstanding capital stock of B&W Heat Treating (1975) Limited (B&W Heat Treating) for approximately $9.2 million. The purchase price consisted of approximately $8.5 million payable in cash and 32,655 shares of the Company's common stock valued at $.7 million.

This acquisition has been accounted for under the purchase method with the results of B & W Heat Treating's operations consolidated with the Company's results of operations from its acquisition date.

The following information presents the pro forma consolidated condensed results of operations as if the acquisition had occurred on January 1, 2002. The pro forma amounts may not be indicative of the results that actually would have been achieved had the acquisition occurred as of January 1, 2002 and are not necessarily indicative of future results of the combined companies.

(in thousands, except per share data)

-	-	Three Months Ended March 31, 2002 (unaudited)
Net sales	$	147,103
Income before taxes	$	6,719
Net income	$	3,997
Net income per share-Basic	$	.30

6. SEGMENT INFORMATION

The Company is organized into three reportable segments on the basis of the production process, and products and services provided by each segment, identified as follows:

(i) Processed steel products, which primarily includes the intermediate processing of wide, open tolerance flat-rolled sheet steel through the application of several different processes to produce high-quality, value-added coiled steel products to be further processed by customers.

(ii) Building products, which primarily includes the processing of sheet steel to produce a wide variety of building and construction products.

(iii) Heat treating, which includes a wide range of metallurgical heat treating processes in which customer-owned metal parts are exposed to precise temperatures, atmospheres and quenchants to improve their mechanical properties, durability and wear resistance.

The following table illustrates certain measurements used by management to assess the performance of the segments described above as of and for the three month period ended March 31, 2003 and 2002 (in thousands):

	Three Months Ended March 31, 2003 (unaudited)	Three Months Ended March 31, 2002 (unaudited)
Net sales		
Processed steel products	$ 71,203	$ 63,012
Building products	68,295	63,220
Heat treating	22,034	18,481
	$ 161,532	$ 144,713
Income from operations		
Processed steel products	$ 8,353	$ 7,468
Building products	2,530	2,495
Heat treating	2,963	2,617
Corporate	(3,133)	(2,963)
	$ 10,713	$ 9,617
Depreciation and amortization		
Processed steel products	$ 1,464	$ 1,452
Building products	1,936	1,817
Heat treating	1,592	1,467
Corporate	303	273
	$ 5,295	$ 5,009
Total assets		
Processed steel products	$ 159,560	$ 136,562
Building products	170,447	159,187
Heat treating	97,273	81,064
Corporate	169,952	167,612
	$ 597,232	$ 544,425
Capital expenditures		
Processed steel products	$ 1,107	$ 375
Building products	1,646	1,525
Heat treating	1,855	289
Corporate	235	198
	$ 4,843	$ 2,387

7. SUBSEQUENT EVENTS

On April 1, 2003, the Company purchased all the outstanding capital stock of Construction Metals, Inc. Construction Metals is a manufacturer of a wide array of building and construction products that are sold to retail and wholesale customers throughout the western United States.
On May 1, 2003, the Company purchased all the outstanding capital stock of Air Vent Inc.
Air Vent manufactures and distributes a complete line of ventilation products and accessories, and is the building industry's leader in ridge ventilation products and a leading manufacturer of powered and foundation ventilation systems. The combined preacquisition net sales of Construction Metals and Air Vent in 2002 was approximately $100 million.

The Company paid approximately $142 million for these acquisitions, which included approximately $57.5 million in unsecured subordinated debt payable to the former owners of the acquired companies over three to six year terms at an interest rate of 5.0%.

In late April 2003, the Company amended its revolving credit facility to increase its aggregate borrowing limit to $290 million.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Results of Operations

Consolidated

Net sales of $161.5 million for the first quarter ended March 31, 2003, increased by $16.8 million, or 11.6%, from net sales of $144.7 million for the prior year's first quarter. This increase was primarily due to higher sales in each of the Company's operating segments, due to stronger demand as a result of improved economic conditions in those segments compared to last year's first quarter, and from including net sales of B & W Heat Treating (acquired July 1, 2002).

Gross profit as a percentage of net sales decreased to 18.0% in the first quarter of 2003 from 18.8% in the first quarter of 2002 . This decrease was due primarily to higher raw material and direct labor costs as a percentage of net sales in 2003 compared to the same period in 2002.

Selling, general and administrative expenses decreased to 11.4% of net sales for the first quarter ended March 31, 2003, in comparison to 12.2% of net sales for the same period of 2002. This decrease was a result of maintaining expenses at the prior year levels, while generating higher net sales in 2003 compared to the same period in 2002.

As a result of the above, income from operations as a percentage of net sales of 6.6% for the first quarter ended March 31, 2003 was comparable to 6.7% for the prior year's first quarter.

Interest expense decreased by approximately $.2 million for the first quarter ended March 31, 2003 to $2.5 million. This decrease was primarily due to lower average borrowings in 2003 as a result of the use of the proceeds from the Company's stock offering in mid-March 2002 to pay down the Company's revolving credit facility, partially offset by higher interest rates from demand notes which were privately placed in July 2002.

As a result of the above, income before taxes increased by $1.3 million for the first quarter ended March 31, 2003 from the same period in 2002.

Income taxes for the first quarter ended March 31, 2003 approximated $3.3 million and were based on a 40.0% effective tax rate in 2003, compared to 40.5% in 2002.

The following provides further information by segment:

Processed Steel Products

Net sales of $71.2 million for the first quarter ended March 31, 2003, increased by $8.2 million, or 13.0%, from net sales of $63.0 million for the prior year's first quarter. This increase was primarily due to increased volume due to increased auto production.

Income from operations decreased to 11.7% of net sales for the first quarter ended March 31, 2003 from 11.9% for the prior year's first quarter. This decrease was primarily due to higher labor, incentive compensation and freight costs as a percentage of net sales.

Building Products

Net sales of $68.3 million for the first quarter ended March 31, 2003, increased by $5.1 million, or 8.0%, from net sales of $63.2 million for the prior year's first quarter. This increase was primarily due to greater penetration with existing customers.

Income from operations decreased to 3.7% of net sales for the first quarter ended March 31, 2003 from 3.9% for the prior year's first quarter. This decrease as a percentage of net sales was primarily due to higher raw material costs, partially offset by lower compensation costs.

Heat Treating

Net sales of $22.0 million for the first quarter ended March 31, 2003, increased by approximately $3.5 million, or 19.2%, from net sales of $18.5 million for the prior year's first quarter. This increase was primarily due to including the net sales of B & W Heat Treating (acquired July 1, 2002).

Income from operations decreased to 13.4% of net sales for the first quarter ended March 31, 2003 from 14.2% for the prior year's first quarter. This decrease was primarily due to higher costs as a percentage of net sales at B & W Heat Treating, partially offset by lower fixed costs as a percentage of net sales.

Liquidity and Capital Resources

During the first quarter of 2003, the Company's shareholders' equity increased by approximately $5.5 million, or 1.9%, to $298.6 million. Additionally, working capital increased by $22.7 million to $160.9 million during the quarter ended March 31, 2003.

The Company's principal capital requirements are to fund its operations, including working capital, the purchase and funding of improvements to its facilities, machinery and equipment and to fund acquisitions.

Net income of $4.9 million plus depreciation and amortization of $5.3 million provided cash of $10.2 million. This cash was offset by $21.4 million used for working capital purposes, primarily due to an increase in accounts receivable of $9.7 million as a result of increased sales for the first quarter of 2003 compared to the fourth quarter of 2002 and an increase in inventory of $7.3 million to support this increased sales volume and to ensure continued availability of material.

During the first quarter of 2003, net borrowings of $16.3 million under the Company's revolving credit facility and cash on hand at the beginning of the period were used to fund operations, capital expenditures of $4.8 million and cash dividends of $.6 million.

At March 31, 2003, the Company had borrowed approximately $129 million under its $225 million revolving credit facility resulting in approximately $96 million of additional availability.

On April 1, 2003, the Company purchased all the outstanding capital stock of Construction Metals, Inc., and on May 1, 2003, the Company purchased all the outstanding capital stock of Air Vent Inc. The Company paid approximately $142 million for these acquisitions, comprised of $84.5 million in cash from the revolving credit facility, and $57.5 million in unsecured subordinated debt payable to the former owners of the acquired companies over three to six year terms at an interest rate of 5.0%. In late April 2003, the Company increased the revolving credit facility to $290 million.

The Company believes that availability of funds under its credit facility together with cash generated from operations will be sufficient to provide the Company with the liquidity and capital resources necessary to support its principal capital requirements.

Recent Accounting Pronouncements

In 2001, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards (SFAS) No. 143 *Accounting for Asset Retirement Obligations* which requires that the fair value of an asset retirement obligation be recognized in the period in which it is incurred. Implementation of SFAS No. 143 in 2003 did not have a material impact on the Company's results of operations.

In 2002, the FASB issued SFAS No. 146 *Accounting for Exit or Disposal Activities* which requires that a liability for a cost associated with an exit or disposal activity be recognized when the liability is incurred. The provisions of SFAS No. 146 are effective for exit or disposal activities that were initiated after December 31, 2002 and did not have a material impact on the Company's financial position or results of operations.

In addition, the FASB issued Interpretation No. 45 *Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others* (FIN No. 45) in late 2002. FIN No. 45 requires the fair-value measurement and recognition of a liability for the issuance of certain guarantees issued or modified on January 1, 2003 or after. Implementation of the fair-value measurement and recognition provisions of FIN No. 45 in 2003 did not have a material impact on the Company's financial position or results of operations.

Safe Harbor Statement

The Company wishes to take advantage of the Safe Harbor provisions included in the Private Securities Litigation Reform Act of 1995 (the "Act"). Statements by the Company, other than historical information, constitute "forward looking statements" within the meaning of the Act and may be subject to a number of risk factors. Factors that could affect these statements include, but are not limited to, the following: the impact of changing steel prices on the Company's results of operations; changing demand for the Company's products and services; and changes in interest or tax rates.

PART II. OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K.

1. Exhibits

   a. Exhibit 99.1 - Certification of the Chief Executive Officer pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

   b. Exhibit 99.2 - Certification of the President pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

   c. Exhibit 99.3 - Certification of the Chief Financial Officer pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

2. Reports on Form 8-K. There were no reports on Form 8-K during the three months ended March 31, 2003.

SIGNATURES

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

GIBRALTAR STEEL CORPORATION
(Registrant)

/s/ Brian J. Lipke
Brian J. Lipke
Chief Executive Officer and
Chairman of the Board

/s/ Walter T. Erazmus
Walter T. Erazmus
President

/s/ John E. Flint
John E. Flint
Vice President and
Chief Financial Officer
(Principal Financial and Chief Accounting Officer)

Date: May 14, 2003

CERTIFICATIONS

I, Brian J. Lipke, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Gibraltar Steel Corporation;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

   a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

   b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 14, 2003

/s/ Brian J. Lipke
Brian J. Lipke
Chairman and Chief Executive Officer

CERTIFICATIONS

I, Walter T. Erazmus, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Gibraltar Steel Corporation;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

a. designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b. evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c. presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a. all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 14, 2003

/s/ Walter T. Erazmus

Walter T. Erazmus
President

CERTIFICATIONS

I, John E. Flint, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Gibraltar Steel Corporation;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

   a. designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

   b. evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

   c. presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

   a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

   b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 14, 2003

/s/ John E. Flint

John E. Flint
Chief Financial Officer

EXHIBIT 99.1

CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO TITLE 18, UNITED STATES CODE, SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Gibraltar Steel Corporation (the "Company") on Form 10-Q for the period ended March 31, 2003, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Brian J. Lipke, Chairman and Chief Executive Officer of the Company, certify, pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Brian J. Lipke
Brian J. Lipke
Chairman and Chief Executive Officer

May 14, 2003

EXHIBIT 99.2

**CERTIFICATION OF PRESIDENT PURSUANT TO TITLE 18,
UNITED STATES CODE, SECTION 1350, AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Gibraltar Steel Corporation (the "Company") on Form 10-Q for the period ended March 31, 2003, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Walter T. Erazmus, President of the Company, certify, pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Walter T. Erazmus
Walter T. Erazmus
President

May 14, 2003

EXHIBIT 99.3

CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO TITLE 18, UNITED STATES CODE, SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Gibraltar Steel Corporation (the "Company") on Form 10-Q for the period ended March 31, 2003, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, John E. Flint, Chief Financial Officer of the Company, certify, pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ John E. Flint
John E. Flint
Chief Financial Officer
May 14, 2003

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