

GIBRALTAR INDUSTRIES, INC.

Form 8-K

October 03, 2007

**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) September 27, 2007

**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 communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).
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**ITEM 2.05. Costs Associated with Exit or Disposal Activities**

On September 27, 2007, the Board of Directors of Gibraltar Industries, Inc. (the Company) authorized a plan to dispose of the assets and terminate the operations of Wm. R. Hubbell Steel Corporation (Hubbell), an indirect wholly owned subsidiary engaged in steel service center business. Closure of the Hubbell operations will involve liquidation of remaining inventory, sale of the Franklin Park, Illinois operating facility and termination of the employment of the remaining employees. The determination to close the Hubbell operations was based on declining operating margins resulting from consolidation in the steel industry. Closure is expected to be completed before the end of December, 2007.

It is estimated that loss from the liquidation of inventory and the write off of goodwill will range from \$13 to \$16 million.

**ITEM 7.01 Regulation FD Disclosure**

On October 3, 2007, the Company issued a press release announcing the plan to dispose of Hubbell. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

In accordance with General Instruction B.2 of Form 8-K, the information in Exhibit 99.1 shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liability of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth in such a filing.

**ITEM 9.01 Financial Statements and Exhibits**

(d) Exhibits

99.1 Press Release dated October 3, 2007

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**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: October 3, 2007

GIBRALTAR INDUSTRIES, INC.

/s/ David W. Kay

Name: David W. Kay

Title: Executive Vice President, Chief  
Financial Officer and Treasurer

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**EXHIBIT INDEX**

Exhibit No.    Description

Exhibit 99.1    Press Release dated October 3, 2007