



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 12, 2010

**via U.S. mail and facsimile**

Kenneth W. Smith  
Senior Vice President and Chief Financial Officer  
Gibraltar Industries, Inc.  
3556 Lake Shore Road, P.O. Box 2028  
Buffalo, New York 14219

**RE: Gibraltar Industries, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
File No. 0-22462**

Dear Mr. Smith:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief