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JUN 15 2009

May 29, 2009

Top Hat Plan Exemption
Employee Benefit Security Administration
Room-N1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: Gibraltar Steel Corporation of New York
Gibraltar Supplemental Salary Continuation Agreements
Employer Identification Number 16-0991536

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. 2520.104-23(b)(1) to be filed with the Secretary of Labor in respect to a non-qualified deferred compensation arrangement maintained by Gibraltar Steel Corporation of New York.

The employer currently maintains non-qualified deferred compensation arrangements referenced above for a select group of management or highly compensated employees.

Thirteen employees are participating in the arrangement.

Sincerely,

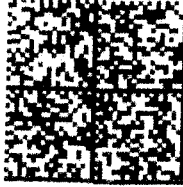
Gibraltar Steel Corporation of New York

A handwritten signature in cursive script, appearing to read "Ellen M. Green", written over a horizontal line.

Ellen M. Green
Director, Employee Benefits



3556 Lake Shore Road
PO Box 2028
Buffalo, New York 14219-0228



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