

CONFIDENTIAL HOTLINE

866-721-7625

In response to Enron and other accounting misconduct, the Securities and Exchange Commission (“SEC”) has adopted new rules to require public companies to establish systems for employees and others to report alleged accounting fraud or corporate misconduct. The SEC encourages public companies to set up confidential hotlines or establish other procedures to allow employees to report information to the company’s Audit Committee regarding inappropriate actions or omissions by management of the company without fear of retaliation.

Gibraltar has set up a confidential toll-free hotline and an internet website.

Employees may report facts that they believe the Audit Committee should be aware of anonymously, without fear that any action will be taken against them.

The Chairman of the Audit Committee and the Corporate Director of Internal Audit monitor the hotline. The Corporate Director of Internal Audit investigates the information provided and reports the findings to the Audit Committee.

Gibraltar encourages its employees to maintain the highest ethical standards and has asked management and certain other employees to sign its Code of Conduct to confirm that they will follow Company policies. If you are aware of any violations of the Company’s Code of Conduct or any other facts that you want to report to the Company’s Audit Committee, call 866-721-7625. All reports will be kept confidential. This number will also be posted on the Gibraltar Website.