

WOODS ROGERS VANDEVENTER BLACK
ATTORNEYS AT LAW

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April 18, 2023

VIA ELECTRONIC FILING

Ms. Heather Clark
Mr. Andrew Blume
Office of Manufacturing
Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549

Re: Trex Company, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 27, 2023
File No. 001-14649

Dear Ms. Clark and Mr. Blume:

Trex Company, Inc. ("Trex") received a letter dated April 13, 2023, from the U.S. Securities and Exchange Commission ("SEC") requesting that Trex respond to SEC comments regarding its Form 10-K for the Fiscal Year Ended December 31, 2022. Trex is diligently working to provide the requested information and respond to the comments. On behalf of Trex, Woods Rogers Vandeventer Black PLC is hereby requesting an extension of time in order to accommodate the schedules of certain key personnel, who are currently preparing for Company's earnings release and shareholder meeting and working with the Trex Board of Directors and Board Committees for its quarterly Board and Committee meetings scheduled to be held shortly thereafter. Please accept this letter as our request that the SEC grant Trex an extension to respond no later than May 22, 2023.

Thank you for your consideration on this matter.

Sincerely,

WOODS ROGERS VANDEVENTER BLACK PLC



Brian M. Brown

BMB:kf