Form 8937 (December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer						
1 Issuer's name				2 Issuer's employer identification number (EIN)			
Trex Company, Inc.				54-1910453			
3 Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact			
William Gupp			540-542-6300	wgupp@trex.com			
6 Number and street (or P	.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact			
160 Exeter Drive				Winchester, VA 22603			
8 Date of action		9 Class	9 Classification and description				
June 18, 2018		Trex Cor	Trex Company, Inc. Common Stock				
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)			
89531P105			TREX				
Part II Organization	nal Action Attac	h additiona	statements if needed. See	back of form for additional questions.			
				against which shareholders' ownership is measured for			
				one share of Trex Company, Inc. Common Stock for			
each share of Common Stoo	k outstanding. The	stock dividend	d was distributed on June 18, 20	018 to shareholders of record on May 23, 2018.			
				in the hands of a U.S. taxpayer as an adjustment per			
				inder Internal Revenue Code (IRC) Section 305(a) and			
				ection 307(a) each stockholder will allocate the basis in			
				s a result, a stockholder will multiply the basis in each			
	50% to determine to	he basis, afte	r the stock split, in that share ar	nd the additional share received in the stock split. See the			
example below in #16.							
16 Describe the calculatio	n of the change in h	acie and the	data that supports the coloulation	on, such as the market values of securities and the			
				Jnder IRC Section 307(a), the tax basis is allocated based			
				evenly between the two shares.			
Example:	o onaroo on the dist	ibation date.	in this case, basis is anocated	evenily between the two shares.			
	eholder holds 100 sh	ares of Trex	Common Stock with a basis of	\$9.000 in total, or \$90 per share. After the stock split,			
				5 per share. We caution that this is not tax advice and			
				stions about calculating their basis in Trex stock.			
, charactary we are execute			and an	THE STOCK CONTRACTING WHOM MEDICAL THE ASSOCIATION			

Part		2017)					ì	Page
Section 1	i II	Organizational Action (co	ntinued)		ž.,			, 494
17 L		applicable Internal Revenue Cod	e section(s) and subsection(s) upon which the ta	k treatmen	t is based ▶	IRC S	Section 305	ō(a) and
40 (3		No loop can be recognized in supposition with the			P4		
	an any k divide		No loss can be recognized in connection with the	ie two-tor-	опе ѕтоск ѕр	lit comple	eted in the	form of
		any other information necessary ending December 31, 2018.	to implement the adjustment, such as the reports	able tax ye	ar ▶ <u>The re</u> p	oortable t	tax year is t	he
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	ar year	ending December 31, 2018.						
Sign	Under belief,	r penalties of perjury, I declare that I it is true, correct, and complete. Decl	to implement the adjustment, such as the reports to implement the adjustment, such as the reports are as the	nedules and	statements, a which prepare	ind to the	best of my	knowledge ar
	Under bellef,	r penalties of perjury, I declare that I it is true, correct, and complete. Declare	nave examined this return. including accompanying sch	nedules and formation of	statements, a	ind to the	hast of my	knowledge ar
Sign	Under belief, Signat	r penalties of perjury, I declare that I it is true, correct, and complete. Decl	nave examined this return. including accompanying sch	nedules and	statements, a which prepare	ind to the	best of my knowledge.	knowledge ar

Firm's address ▶

Phone no.