

### INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL

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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934  
or Section 30(h) of the Investment Company Act of 1940

<b>1. Name and Address of Reporting Person*</b> <u>Gupp William R.</u>  (Last) (First) (Middle) <u>C/O TREX COMPANY, INC.</u> <u>160 EXETER DRIVE</u>  (Street) <u>WINCHESTER VA 22603-8605</u>  (City) (State) (Zip)	<b>2. Date of Event Requiring Statement (Month/Day/Year)</b> <u>02/19/2008</u>	<b>3. Issuer Name and Ticker or Trading Symbol</b> <u>TREX CO INC [ TWP ]</u>  <b>4. Relationship of Reporting Person(s) to Issuer (Check all applicable)</b> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <p style="text-align: center;"><u>V.P. &amp; General Counsel</u></p>	<b>5. If Amendment, Date of Original Filed (Month/Day/Year)</b>  <b>6. Individual or Joint/Group Filing (Check Applicable Line)</b> <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person
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#### Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	6,718	D	
Common Stock	16,917 <sup>(1)</sup>	D	
Common Stock	26,917 <sup>(2)</sup>	D	
Common Stock	28,912 <sup>(3)</sup>	D	
Common Stock	29,188 <sup>(4)</sup>	D	

#### Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				
Stock Appreciation Right	02/08/2007 <sup>(5)</sup>	02/08/2016	Common Stock	24.17	D	
Stock Appreciation Right	02/21/2008 <sup>(6)</sup>	02/21/2017	Common Stock	25.37	D	
Stock Options (Right to buy)	02/21/2003	02/21/2012	Common Stock	20	D	
Stock Options (Right to buy)	02/21/2003	02/21/2012	Common Stock	20	D	
Stock Options (Right to buy)	05/21/2002	05/21/2011	Common Stock	28.9	D	
Stock Options (Right to buy)	02/25/2004	02/25/2013	Common Stock	35.95	D	
Stock Options (Right to buy)	02/19/2005	02/19/2014	Common Stock	38.51	D	
Stock Options (Right to buy)	03/09/2006	03/09/2015	Common Stock	46.71	D	
Stock Options (Right to buy)	03/09/2006	03/09/2015	Common Stock	46.71	D	

**Explanation of Responses:**

1. This restricted stock award vests in approximately two equal installments on January 8, 2009 and January 8, 2010.
2. This restricted stock award vests over a three-year period in approximately three equal installments beginning on the first anniversary of the January 8, 2008 grant date.
3. This restricted stock award vests in approximately two equal installments on February 21, 2009 and February 21, 2010.
4. This restricted stock award vests on March 9, 2008.
5. This stock appreciation right becomes exercisable in approximately three equal annual installments beginning on the first anniversary of the February 8, 2006 grant date.
6. This stock appreciation right becomes exercisable in approximately three equal annual installments beginning on the first anniversary of the February 21, 2007 grant date.

Lynn E. MacDonald                      02/28/2008

\*\* Signature of Reporting Person                      Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

Know all by these presents, that the undersigned, William R. Gupp, hereby constitutes and appoints each of Lynn E. MacDonald and Richard J. Parrino, the undersigned's true and lawful attorney-in-fact to:

(1) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer, director or stockholder of Trex Company, Inc. (the "Company"), a Schedule 13D and any amendments thereto, Forms 3, 4 and 5 and any other documents to be filed with the Securities and Exchange Commission, in accordance with Sections 13(d) and 16(a) of the Securities Exchange Act of 1934 and the rules thereunder;

(2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Schedule 13D and any amendments thereto, any such Forms 3, 4 or 5 or such other documents and file such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and

(3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, and in the best interest of, or legally required by, the undersigned.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Sections 13 and 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file a Schedule 13D and any amendments thereto, Forms 3, 4, and 5 or such other documents with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 22nd day of February 2008.

/s/ William R. Gupp

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Signature

William R. Gupp

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Name