

BRIAN M. BROWN  
ADMITTED IN VIRGINIA AND MICHIGAN  
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August 14, 2013

**VIA EDGAR AND FACSIMILE**

Mr. Jay Ingram, Legal Branch Chief  
Ms. Melissa N. Rocha, Senior Assistant Chief Accountant  
Mr. Kamyar Daneshvar, Staff Attorney  
Ms. Nudrat Salik, Staff Accountant  
United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

**Re: Trex Company, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed February 19, 2013  
Response dated July 18, 2013  
File No. 1-14649**

Dear Mr. Ingram, Ms. Rocha, Ms. Salik and Mr. Daneshvar:

On behalf of our client Trex Company, Inc. ("Trex" or the "Company"), we are formally requesting a ten (10) business day extension for the provision of responses to the Staff's letter of comments, received August 2, 2013 (the "Staff Letter"), with respect to the Company's Form 10-K for the Fiscal Year Ended December 31, 2012, Filed February 19, 2013, Response dated July 18, 2013. Due to the diligence involved in preparing a fully satisfactory response to the Staff Letter, Trex hereby requests that Trex's response be due August 30, 2013.

We appreciate your assistance in review of Trex's periodic filings. Please contact me at (804) 343-5023 if you have any questions or require any additional information in the interim. We sincerely appreciate the grant of an extension and will have responses to the Staff Letter by no later than August 30, 2013.

Very truly yours,

/s/ Brian M. Brown  
Brian M. Brown

cc: James E. Cline, Vice President and Chief Financial Officer  
William R. Gupp, Chief Administrative Officer, General Counsel and Secretary

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