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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): November 4, 2008**

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**TREX COMPANY, INC.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-14649**  
(Commission File Number)

**54-1910453**  
(IRS Employer  
Identification No.)

**160 Exeter Drive**  
**Winchester, Virginia**  
(Address of principal executive offices)

**22603-8605**  
(Zip Code)

**Registrant's telephone number, including area code: (540) 542-6300**

**Not Applicable**

(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition**

Attached hereto is the updated 2007 Pro Forma Profit and Loss Statement which Trex Company, Inc. is filing to enhance the information that was provided in the 2007 Pro Forma Profit and Loss Statements included in Exhibit 99.1 to the Company's Current Report on Form 8-K filed on October 29, 2008, reporting earnings for the three-month and nine-month periods ended September 30, 2008. The adjustments included in the previously released Pro Forma Statements did not include all components of the expenses in 2007 related to the surface flaking characteristics of certain west coast production. There was no change to the GAAP reported Financial Statements for the respective periods.

The Pro Forma gross profit margin improved by 6.7% rather than the 6.0% previously reported and the operating profit margin improved by 10.3% rather than the 8.3% previously reported for the three months ended September 30, 2008.

The Pro Forma operating profit margin improved by 6.4% rather than the 6.0% previously reported for the nine months ended September 30, 2008. There was no change to the gross profit margin.

**Item 9.01 Financial Statements and Exhibits.**

(d) Trex Company, Inc. herewith files the following exhibits:

<u>Exhibit</u>	<u>Description of Exhibit</u>
99.1	2007 Pro Forma Profit and Loss Statement

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TREX COMPANY, INC.

Date: November 4, 2008

/s/ James E. Cline

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James E. Cline  
Chief Financial Officer

**Trex Company, Inc.**  
**Pro Forma Profit and Loss Statement**  
**Three Months Ended September 30**  
**(amounts in 000's)**

	Three Months Ended September 30, 2008			Three Months Ended September 30, 2007		
	Q3 '08 Reported	Adjustments	Q3 '08 Pro Forma	Q3 '07 Reported	Adjustments	Q3 '07 Pro Forma
Net sales	\$ 85,379	\$ 0	\$ 85,379	\$ 63,971	\$ 20,114	\$ 84,085
Cost of sales	\$ 61,827	\$ (2,291)	\$ 59,536	\$ 73,631	\$ (9,400)	\$ 64,231
<b>Gross profit</b>	<b>\$ 23,552</b>	<b>\$ 2,291</b>	<b>\$ 25,843</b>	<b>\$ (9,660)</b>	<b>\$ 29,514</b>	<b>\$ 19,854</b>
<i>% of Net sales</i>	27.6%		30.3%	-15.1%		23.6%
SG&A expenses	\$ 15,112	\$ (458)	\$ 14,654	\$ 52,074	\$ (34,599)	\$ 17,475
<i>% of Net Sales</i>	17.7%		17.2%	81.4%		20.8%
<b>Income from operations</b>	<b>\$ 8,440</b>	<b>\$ 2,749</b>	<b>\$ 11,189</b>	<b>\$ (61,734)</b>	<b>\$ 64,113</b>	<b>\$ 2,379</b>
<i>% of Net sales</i>	9.9%		13.1%	-96.5%		2.8%

**Pro Forma Adjustments**

1. **Q3 '08** - Total adjustments of \$2.7 million: \$2.3 million of adjustments to cost of sales comprised of \$1.4 million related to inventory valuation adjustments for finished goods product that was manufactured at the Company's idled Olive Branch site and \$0.9 million of freight expense to move inventories from the Olive Branch site to our other two production facilities; \$0.5 million of adjustments to SG&A expenses related to incremental incentive compensation compared to Q3 '07 and severance charges.

2. **Q3 '07** - Total adjustments of \$64.1 million: \$20.1 million of adjustments to net sales primarily for material costs related to West Coast production that exhibited surface flaking characteristics; \$9.4 million of adjustments to cost of sales related to inventory valuation adjustments; \$34.6 million of adjustments to SG&A expenses, all of which related to West Coast production that exhibited surface flaking characteristics. Total charges to net sales and SG&A expenses for the West Coast surface flaking was \$54.3 million, which includes actual expenditures for claims paid during the three-month period and the increase to the warranty reserve during the three-month period. Effective October 1, 2007, these costs have been recognized against the warranty reserve.

**Trex Company, Inc.**  
**Pro Forma Profit and Loss Statement**  
**Nine Months Ended September 30**  
**(amounts in 000's)**

	Nine Months Ended September 30, 2008			Nine Months Ended September 30, 2007		
	YTD '08 Reported	Adjustments	YTD '08 Pro Forma	YTD '07 Reported	Adjustments	YTD '07 Pro Forma
Net sales	\$299,905	\$ 0	\$299,905	\$298,663	\$ 25,367	\$324,030
Cost of sales	\$215,372	\$ (4,743)	\$210,629	\$254,530	\$ (11,254)	\$243,276
<b>Gross profit</b>	<b>\$ 84,533</b>	<b>\$ 4,743</b>	<b>\$ 89,276</b>	<b>\$ 44,133</b>	<b>\$ 36,621</b>	<b>\$ 80,754</b>
<i>% of Net sales</i>	28.2%		29.8%	14.8%		24.9%
SG&A expenses	\$ 54,338	\$ (7,457)	\$ 46,881	\$ 91,974	\$ (36,105)	\$ 55,869
<i>% of Net Sales</i>	18.1%		15.6%	30.8%		17.2%
<b>Income from operations</b>	<b>\$ 30,195</b>	<b>\$ 12,200</b>	<b>\$ 42,395</b>	<b>\$ (47,841)</b>	<b>\$ 72,726</b>	<b>\$ 24,886</b>
<i>% of Net sales</i>	10.1%		14.1%	-16.0%		7.7%

**Pro Forma Adjustments**

1. **YTD '08** - Total adjustments of \$12.2 million: \$4.7 million of adjustments to cost of sales, \$3.2 million of which related to inventory valuation adjustments, primarily related to inventory manufactured at the Company's idled Olive Branch site, \$0.9 million of freight expense to move inventories from the Olive Branch site to our other two production facilities and \$0.6 million related to a change in the depreciable lives on certain assets related to raw material storage; \$7.5 million of adjustments to SG&A expenses, \$5.7 million of which related to incremental incentive compensation compared to the YTD '07 period due to improved financial performance, \$1.0 million due to severance expense, primarily related to the first quarter reduction in force, and \$0.8 million of costs related to a patent infringement legal proceeding.

2. **YTD '07** - Total adjustments of \$72.7 million: \$25.3 million of adjustments to net sales primarily for material costs related to West Coast production that exhibited surface flaking characteristics; \$11.3 million of adjustments to cost of sales related to inventory valuation adjustments; \$36.1 million of adjustments to SG&A expenses, \$39.4 million of which related to West Coast production that exhibited surface flaking characteristics and a \$3.25 million credit for a settlement with ExxonMobil which represented a portion of the attorney's fees incurred by the Company in connection with a patent infringement litigation. Total charges to net sales and SG&A expenses for the West Coast surface flaking was \$64.0 million, which includes actual expenditures for claims paid during the nine-month period and the increase to the warranty reserve during the nine-month period. Effective October 1, 2007, these costs have been recognized against the warranty reserve.