

May 22, 2023

Dennis C. Schemm  
Chief Financial Officer  
Trex Company, Inc.  
160 Exeter Drive  
Winchester, Virginia 22603-8605

Re: Trex Company, Inc.  
Form 10-K for the

Fiscal Year Ended December 31, 2022  
2023

Filed February 27,

File No. 001-14649

Dear Dennis C. Schemm:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing