FORM 4

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

<b>STATEMENT</b>	OF CHANGES	IN BENEFICIAL	<b>OWNERSHIP</b>

OMB APPRO	OVAL
OMB Number:	3235-0287
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

1. Name and Address of Reporting Person*  KAPLAN RONALD W					2. Issuer Name <b>and</b> Ticker or Trading Symbol TREX CO INC TREX									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)							
						TREAT CO INC.									X	Direc	ctor		10% O	wner	
(Last) (First) (Middle)				3. D	Date of Earliest Transaction (Month/Day/Year)											Officer (give title below)		Other (specify below)			
C/O TREX COMPANY, INC.					05/07/2011										President and CEO						
160 EXE	TER DRIV	Έ																			
-					4. If Amendment, Date of Original Filed (Month/Day/Year)										6. Individual or Joint/Group Filing (Check Applicable						
(Street)	COTED A		2602.06	0.5												Line)  X Form filed by One Reporting Person					
WINCH	ESTER VA	A 2	22603-860	05											21		filed by Mor		•		
(City)	(St	ate) (	Zip)													Pers	on			-	
(Oity)	(0.																				
		Tabl	e I - Nor	1-Deriv	ative	Se	curitie	s Ac	quired,	Dis	posed o	f, or	Ben	eficia	ally (	Owne	ed				
1. Title of Security (Instr. 3)  2. Transa Date (Month/D				Day/Year) if		2A. Deemed Execution Date, if any (Month/Day/Year)		Code (	Transaction Dispo		rities Acquired (A) ed Of (D) (Instr. 3, 4			4 and Sec Ben Owi		cially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership			
									Code	v	Amount		A) or D)	Price		Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)	
Common Stock 05/0					7/2011						7,696		D \$29		9.58 10		08,545	D			
		Та	ble II - E	Derivati	ive S	ecu	ırities	Acqu	ired, D	ispo	sed of,	or B	enef	iciall	y Ov	vned					
			(	e.g., pı	uts, c	alls	s, warr	ants,	option	s, c	onvertib	le se	curi	ties)							
1. Title of Derivative Security (Instr. 3)	Derivative Conversion Date Execution Date, Security or Exercise (Month/Day/Year) if any				Transaction Code (Instr. B) S A		osed : 3, 4	6. Date Exercis Expiration Date (Month/Day/Ye		е	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transactions (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	A) (D) Date			Expiration Date	Title	or Nui of	ount mber ares							

## **Explanation of Responses:**

1. 7,696 shares are being surrendered as allowed by the Company's 2005 Stock Incentive Plan to cover the payment of taxes currently due on previously granted restricted shares.

/s/ William R. Gupp by power of attorney

05/10/2011 Date

\*\* Signature of Reporting Person

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 4 (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.