

BRIAN M. BROWN
Admitted in Virginia and Michigan
(804) 343-5023
bbrown@woodsrogers.com

July 22, 2016

VIA ELECTRONIC FILING

United States Securities and Exchange Commission
Division of Corporate Finance
Terence O'Brien, Accounting Branch Chief
Melissa N. Rocha, Senior Assistant Chief Accountant
Tracey McKoy, Staff Accountant

RE: Trex Company, Inc.
Form 10-K for the Year Ended December 31, 2015
Filed February 23, 2016
File No. 1-14649

Dear Ms. Rocha and Ms. McKoy:

Trex Company, Inc. ("Trex") recently received a letter dated July 20, 2016, from the U.S. Securities and Exchange Commission ("SEC") requesting that Trex respond to SEC comments concerning certain of its recent filings. Trex is diligently working to provide the requested information and respond to the comments. On behalf of Trex, Woods Rogers PLC is hereby requesting additional time for Trex to respond to the comments in order to accommodate the schedules of certain key personnel and the Trex off-site Board of Directors, Board Committees and yearly strategy meetings currently scheduled to be held during the last week of July. Pursuant to our conversations, please accept this letter as confirmation of our agreement that the SEC will grant Trex an extension to respond to the July 20 letter no later than August 15, 2016.

Thank you for your consideration on this matter.

Very truly yours,

WOODS ROGERS PLC

/s/ BRIAN M. BROWN

BRIAN M. BROWN, ESQ.

Riverfront Plaza, West Tower / 901 East Byrd Street, Suite 1550 / Richmond,
Virginia 23219
(804) 343-5020 / Fax (804) 343-5021
Offices also in Roanoke, Charlottesville and Danville, Virginia