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July 3, 2013

**VIA ELECTRONIC FILING**

United States Securities and Exchange Commission  
Division of Corporate Finance  
Melissa N. Rocha, Senior Assistant Chief Accountant

**RE: Trex Company, Inc.**  
**Form 10-K for the Year Ended December 31, 2012**  
**Filed February 19, 2013**  
**Form 10-Q for the Period Ended March 31, 2013**  
**Filed May 3, 2013**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 22, 2013**  
**File No. 1-14649**

Dear Ms. Rocha:

We represent Trex Company, Inc. ("Trex"). We received the letter dated June 19, 2013 requesting that Trex respond to comments concerning certain of its recent filings with the SEC. Trex is diligently working on its answer to the comments, but requested additional time to respond to accommodate the holiday and vacation schedules of certain of Trex's key personnel. Pursuant to our conversation with Nudrat Salik, Staff Accountant, this letter will confirm our agreement that Trex will be granted an extension to respond to the June 19th letter until July 18, 2013.

Thank you for your consideration on this matter.

Very truly yours,

WOODS ROGERS PLC

/s/ Brian M. Brown

BMB/sg

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