

BRIAN M. BROWN  
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July 21, 2010

**VIA EDGAR CORRESPONDENCE**

Ms. Erin Jaskot, Esq.  
United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

**Re: Trex Company, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Definitive Proxy Statement on Schedule 14A filed on March 26, 2010  
Form 10-Q for the Fiscal Quarter Ended March 31, 2010  
File No. 001-14649**

Dear Ms. Jaskot:

On behalf of our client Trex Company, Inc. (the "Company"), we are writing in regards to the Staff's comment letter dated July 6, 2010 with respect to the above-referenced filings. Per our telephone conversation with you on July 9, 2010, please allow this letter to confirm that the Staff has graciously granted our request for a deferral of the date for the Company's response to the Comment Letter to August 6, 2010.

We appreciate your assistance in review of the Company's periodic filings. Please contact me by telephone at (804) 343-5023 if you have any questions or require any additional information.

Sincerely,

WOODS ROGERS PLC

/s/ Brian M. Brown

BMB:ml

cc: Terence O'Brien, Accounting Branch Chief  
Ms. Melissa N. Rocha, Staff Accountant  
Ms. Pam Long, Assistant Director  
James E. Cline, Vice President and Chief Financial Officer  
William R. Gupp, Chief Administrative Officer, General Counsel and Secretary

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