



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4631

October 1, 2009

*By U.S. Mail*

William Gupp  
Vice President, General Counsel and Secretary  
Trex Company, Inc.  
160 Exeter Drive  
Winchester, VA 22603-8605

**Re: Trex Company, Inc.  
Amendment No. 1 to Registration Statement on Form S-3  
Filed September 29, 2009  
File No. 333-161732**

Dear Mr. Gupp:

We have reviewed your filing and have the following comments.

Exhibit 5.1 (Opinion of Woods Rogers PLC)

1. Please have counsel revise paragraph (d) of its opinion to provide that the depositary shares will constitute valid and binding obligations of the company. The opinion may be based upon appropriate assumptions (e.g., due execution and delivery of the deposit agreement and depositary receipts evidencing the depositary shares).

\* \* \*

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

William Gupp  
Trex Company, Inc.  
October 1, 2009  
Page 2

Please contact Dieter King, staff attorney, at (202) 551-3338 with any questions.

Sincerely,

Pamela Long  
Assistant Director

cc: Brian Brown, Esq. (Via Facsimile 804-343-5021)