



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 2, 2010

Room 4631

James E. Cline  
Vice President and Chief Financial Officer  
Trex Company, Inc.  
160 Exeter Drive  
Winchester, Virginia 22603-8605

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

Dear Mr. Cline:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief