

TREX CO INC  
Form 8-K  
February 17, 2011  
**UNITED STATES**

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

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FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): February 17, 2011

TREX COMPANY, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware	001-14649	54-1910453
(State or Other Jurisdiction	(Commission File Number)	(IRS Employer
of Incorporation)		Identification No.)
160 Exeter Drive		
Winchester, Virginia	22603-8605	
(Address of Principal Executive Offices)	(ZIP Code)	
Registrant's telephone number, including area code: (540) 542-6300		

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 8.01. Other Events.**

On February 17, 2011, Trex Company, Inc. issued a press release announcing a change in its accounting for inventories from a Specific Goods last in, first out (LIFO) approach to a Link Chain LIFO method. A copy of such press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits.**

(d) Trex Company herewith files the following exhibit:

**Exhibit**

<b><u>Number</u></b>	<b>Description of Exhibit</b>
99.1	Press release dated February 17, 2011

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TREX COMPANY, INC.

Date: February 17, 2011 /s/ James E. Cline  
James E. Cline  
Vice President and Chief Financial Officer