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PRESS RELEASE

Trex Company to Build Plant in Olive Branch, Mississippi

WINCHESTER, Va.--(BUSINESS WIRE)--Dec. 23, 2003--Trex Company, Inc. (NYSE: TWP) has selected a 100-acre parcel of land in Olive Branch, Miss. for its third manufacturing plant. The manufacturing facility at this site is expected to become the company's largest, and current plans call for operations to commence in mid-2005. It will supply the manufacturing and distribution capacity Trex Company needs to fulfill demand for its Trex(R) decking and railing products, which has grown 30% per year during the last five years.

Trex Company President Robert Matheny commented, "The Olive Branch site offers many of the attributes we have been seeking - an ideal transportation center, an excellent local workforce, and favorable access to raw materials. The new plant will supplement our existing operations in Winchester, Va. and Fernley, Nev. by helping us service markets in the South and Midwest. It will also help us control the various components of our costs, including raw materials. We plan to build the new facility out gradually, in step with our marketing plan, and expect it to grow substantially over time."

"Our highly skilled workforce and abundance of resources make Mississippi the perfect partner for Trex Company as they continue to grow," stated Mississippi Governor Ronnie Musgrove. "Congratulations to President Robert Matheny and Trex Company on their announcement of the newest location for their third and largest manufacturing facility in the United States."

"We are honored that Trex Company has chosen Mississippi for this important new project. The quality jobs that will be created here will be important to the future of this entire community and region," stated Steve Hale, executive director of the Mississippi Development Authority.

Olive Branch Mayor Sam Rikard also expressed his excitement about the announcement: "We are pleased that Trex Company has chosen Olive Branch for the site of the expansion of their global business. I have personally toured the company's facility in Nevada and spoken to the employees. They are an organization of the highest quality and will be an asset to our community. We look forward to a successful relationship with Trex Company for many years to come."

Trex Company was assisted in the site selection for the facility by Mark M. Sweeney, senior principal, McCallum Sweeney Consulting of Greenville, S.C.

About Trex Company

Trex Company is the nation's largest manufacturer of alternative decking, which is marketed under the brand name Trex(R). Trex Wood-Polymer(R) lumber offers an attractive appearance and the workability of wood without the ongoing need for protective sealants or repairs. Trex decking and railing is manufactured in a proprietary process that combines waste wood fibers and reclaimed polyethylene and is used primarily for residential and commercial decking. The Company sells its products through approximately 90 wholesale distribution locations, which in turn sell Trex decking to approximately 3,300 independent contractor-oriented retail lumberyards across the United States.

For a Trex decking and railing dealer near you, call 1-800-BUY-TREX (289-8739) or for dealers and product details, visit www.trex.com.

Trex(R) and Trex Wood-Polymer(R) are trademarks of Trex Company, Inc., Winchester, Va.

The statements in this press release regarding the Company's expected sales performance and operating results, its projections of revenues, earnings and costs, its anticipated financial condition and its business strategy constitute "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These statements are subject to risks and uncertainties that could cause the Company's actual operating results to differ materially. Such risks and uncertainties include the extent of market acceptance of the Company's products, the sensitivity of the Company's business to general economic conditions, and the highly competitive markets in which the

Company operates. The Company's report on Form 10-K filed with the Securities and Exchange Commission on March 19, 2003 discusses some of the important factors that could cause the Company's actual results to differ materially from those expressed or implied in these forward-looking statements. The Company expressly disclaims any obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise.

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