



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2017

Mail Stop 4631

Via E-mail

Brian L. MacNeal  
Senior Vice President  
Armstrong World Industries, Inc.  
2500 Columbia Avenue  
Lancaster, Pennsylvania 17603

**Re:   Armstrong World Industries, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 1-02116**

Dear Mr. MacNeal:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction