



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2018

Brian MacNeal  
Senior Vice President and Chief Financial Officer  
Armstrong World Industries, Inc.  
2500 Columbia Avenue  
Lancaster, PA 17603

**Re: Armstrong World Industries, Inc.**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2018**  
**Filed April 30, 2018**  
**File No. 001-02116**

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,

Division of Corporation Finance  
Office of Manufacturing and  
Construction