



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

DIVISION OF
CORPORATION FINANCE

November 10, 2022

Christopher P. Calzaretta.
Chief Financial Officer
Armstrong World Industries, Inc.
2500 Columbia Avenue
Lancaster, Pennsylvania 17603

Re: Armstrong World Industries, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 22, 2022
Form 8-K
Furnished February 22, 2022
File No. 001-02116

Dear Christopher P. Calzaretta.:

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