



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

February 1, 2010

**via U.S. mail and facsimile**

Michael D. Lockhart, Chairman and CEO  
Armstrong World Industries, Inc.  
P.O. Box 3001  
Lancaster, Pennsylvania 17604

**RE: Armstrong World Industries, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 26, 2009  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2009,  
June 30, 2009 and September 30, 2009  
Schedule 14A Filed on April 27, 2009  
File No. 1-2116**

Dear Mr. Lockhart:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, John Hartz, Senior Assistant Chief Accountant, at (202) 551-3689, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Dieter King, Staff Attorney, at (202) 551-3338.

Sincerely,

Terence O'Brien  
Accounting Branch Chief