



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2020

Brian L. MacNeal  
Chief Financial Officer  
Armstrong World Industries, Inc.  
2500 Columbia Avenue  
Lancaster, Pennsylvania 17603

**Re: Armstrong World Industries, Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 25, 2020**  
**File No. 001-02116**

Dear Mr. MacNeal:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2019

Financial Statements

Notes to Consolidated Financial Statements

Note 2. Summary of Significant Accounting Policies

Revision of Previously Issued Financial Statements, page 44

1. We note that you corrected an error related to the year ended December 31, 2017 you believed to be immaterial in the current December 31, 2019 10-K. As the quantitative disclosures on page 44 indicate that the change increased your net loss in 2017 by over 50%, it is unclear why you believe such error to be immaterial. Please provide us with your full materiality analysis and tell us your consideration of amending your December 31, 2017 10-K as well as filing an Item 4.02 8-K that such financial statements should no longer be relied upon. We may have further comment after review of your response.

Brian L. MacNeal  
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Revenue Recognition, page 46

2. We note from page seven that as part of the sale of your EMEA businesses to Knauf, you entered into license agreements for the license of intellectual property. To the extent material, please tell us the material terms of this agreement and your consideration of disclosing how you account for such licensing agreements.

In closing, 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.

You may contact Heather Clark at 202-551-3624 or Melissa Raminpour at 202-551-3379 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing