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ARMSTRONG WORLD INDUSTRIES, INC.
2500 COLUMBIA AVE., LANCASTER, PA 17603
P.O. BOX 3001, LANCASTER, PA 17604
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U.S. DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE
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July 27, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-51513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: "Top Hat" Filing for the Armstrong Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and U.S. Department of Labor Regulation 2520.104-23 (the "Regulation"), Armstrong World Industries, Inc. (the "Employer") is filing this Reporting and Disclosure Compliance Statement with respect to an unfunded agreement providing for the payment of deferred compensation to certain of its executive employees. In connection with this filing, the following information is provided:

1. The name and address of the Employer are: Armstrong World Industries, Inc., 2500 Columbia Avenue, Lancaster, PA 17603.
2. The employer identification number of the Employer is: 23-0366390.
3. The Employer has established plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees ("Top Hat Plans").
4. The Employer maintains the following Top Hat Plans:
 - Armstrong Nonqualified Deferred Compensation Plan (21 employees)
 - Armstrong Deferred Compensation Plan (73 employees)
 - Retirement Benefit Equity Plan of Armstrong World Industries, Inc. (157 employees)

As provided in the Regulation, the Employer will provide such documents and other materials as may be requested by the U.S. Secretary of Labor in accordance with the provisions of ERISA and the Regulation.

Respectfully submitted,

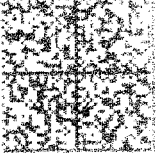
ARMSTRONG WORLD INDUSTRIES, INC..

By: *J. Webster*
VP, Compensation & Benefits



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