

ARMSTRONG WORLD INDUSTRIES INC

Form 8-K

October 09, 2007

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

Form 8-K

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): 10/08/2007

Armstrong World Industries, Inc.

(Exact name of registrant as specified in its charter)

Commission File Number: 001-2116

PA
(State or other jurisdiction of
incorporation)

23-0366390
(IRS Employer
Identification No.)

P.O. Box 3001
Lancaster, PA 17604
(Address of principal executive offices, including zip code)

717-397-0611
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Information to be included in the report

Item 8.01. Other Events

On October 8, 2007, Armstrong World Industries, Inc. issued a press release reporting it has received the majority of approximately \$180 million in refunds for federal income taxes paid over the preceding 10 years. The full text of the press release is attached hereto as Exhibit No. 99.1.

Item 9.01. Financial Statements and Exhibits

(d)

Press Release of Armstrong World Industries, Inc. dated October 8, 2007, reporting receipt of tax refund.

Signature(s)

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Armstrong World Industries, Inc.

Date: October 08, 2007

By: /s/ Walter T. Gangl

Walter T. Gangl
Deputy General Counsel & Corporate Secretary

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
EX-99.1	Press release dated October 8, 2007