

**CHARTER OF THE FINANCE COMMITTEE
OF THE BOARD OF DIRECTORS OF ARMSTRONG FLOORING, INC.
ADOPTED AS OF MARCH 30, 2016**

I. PURPOSE OF THE COMMITTEE

The purpose of the Finance Committee (the "Committee") is to review and provide guidance to the Board of Directors (the "Board") of Armstrong Flooring, Inc. (the "Corporation") and the Corporation's management regarding the Corporation's material financial matters and the Corporation's overall financial affairs and policies.

II. COMPOSITION OF THE COMMITTEE

The Committee shall serve at the pleasure of the Board. The Committee shall be comprised of at least three directors, each of whom shall be appointed by the Board. Members of the Committee may be, but are not required to be, "independent" directors. The Committee may form and delegate authority to subcommittees when it deems appropriate.

The chairperson of the Committee shall be designated by the Board, *provided* that if the Board does not so delegate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board.

III. MEETINGS OF THE COMMITTEE

The Committee shall meet at least twice annually and may convene more frequently as circumstances dictate. All Committee members are expected to attend each meeting, in person or via teleconference or other means of electronic communications permitted under applicable law and the Corporation's By-Laws. The Committee shall maintain written minutes of its meetings, which minutes shall be filed with the minutes of the meetings of the Board.

The Committee may act by a majority of its members at a meeting or without a meeting if all members of the Committee consent to the action in writing or by other means of electronic transmission permitted under applicable law and the Corporation's By-Laws. The Chairperson of the Committee shall provide the Board with a report of the Finance Committee's activities and proceedings at each regularly scheduled meeting of the Board.

The Committee may have in attendance at its meetings such members of management, other directors, advisors, consultants or others as the Committee may deem necessary or desirable to provide the information the Committee needs to carry out its duties and responsibilities.

IV. RESPONSIBILITIES OF THE COMMITTEE

A. The following are the principal responsibilities and functions of the Committee:

1. Reviewing and providing guidance to the full Board and management about:
 - (a) the Corporation's capital expenditures, operating income, cash flow, cash management and working capital;
 - (b) dividends, share issuances and share repurchases;
 - (c) investment strategies and policies;
 - (d) the Corporation's capital structure;
 - (e) annual and five year capital plans and specific capital plan investments;
 - (f) capital and debt issuances, and equity and debt financing;
 - (g) short- and long-term financing;
 - (h) financial strategies;
 - (i) financial aspects of insurance and risk management;
 - (j) policies for managing interest rate, foreign exchange rate and investment risk; and
 - (k) tax planning and compliance.
2. Reviewing and having general oversight responsibility for the Corporation's trading activities, including its principal commercial and investment banking relationships and the material terms of its credit facilities.
3. Review with management the Corporation's capital allocation, capital structure and financing requirements and, to the extent deemed necessary, recommend to the Board programs for obtaining funds.
4. Reviewing financial aspects of proposed mergers, acquisitions, divestitures, strategic investments, collaborations and joint ventures.
5. Reviewing the Corporation's investment transactions and the performance of the investment portfolios of the Corporation and its subsidiaries; including those for employee retirement and benefit plans.
6. Reviewing and designating the officers and employees of the Corporation who can execute documents and act on behalf of the Corporation in the ordinary course of business.
7. Periodically reviewing the Corporation's investor relations program.

8. Obtaining or performing an annual evaluation of the Finance Committee's performance and making applicable recommendations.
9. Reviewing and reassessing the adequacy of this Charter annually and recommending any proposed changes to the Board for approval.
10. Recommending to the Board such additional actions related to the Corporation's financial matters as the Committee deems necessary from time to time.
11. Performing any other duties or responsibilities as may be delegated by the Board to the Committee from time to time.

V. GENERAL

The Committee has the authority, to the extent it deems necessary or appropriate, to retain one or more consultants or advisors to assist it in carrying out its duties and responsibilities. The Committee shall have the sole authority to retain and terminate any such consultants or advisors, including the sole authority to approve the consultant's or advisor's fees and other terms of their engagement. Notwithstanding the foregoing, the Committee shall not retain the Corporation's independent auditors to perform any services without the prior approval of the Corporation's Audit Committee. The Corporation will provide for appropriate funding, as determined by the Committee, for payment of compensation to any consultants or advisors retained by the Committee.

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While the members of the Committee have the duties and responsibilities set forth in this Charter, nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of members of the Committee, except to the extent otherwise provided under applicable federal or state law.

As amended August 2, 2017