

**EIGHTH AMENDMENT TO THE FIRST AMENDED CONGOLEUM PLAN
TRUST DISTRIBUTION PROCEDURES (EFFECTIVE JULY 7, 2011)**

THIS EIGHTH AMENDMENT TO THE FIRST AMENDED CONGOLEUM PLAN TRUST DISTRIBUTION PROCEDURES (effective July 7, 2011) (the "TDP") is made by the Plan Trustee of the Congoleum Plan Trust (the "Plan Trust") pursuant to Section 9.1 of the TDP, effective March 15, 2018.

Capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the TDP.

RECITALS:

1. The Congoleum Plan Trust Distribution Procedures became effective on July 1, 2010.

2. The Plan Trustee, with the consent of the Trust Advisory Committee ("TAC") and the Futures Representative ("FR"), adopted amendments to the Congoleum Plan Trust Distribution Procedures, which amendments became effective July 7, 2011, November 15, 2011, February 23, 2012, June 3, 2013, April 8, 2014, January 1, 2016, May 1, 2016, and July 5, 2017. The Congoleum Plan Trust Distribution Procedures, as amended, are referred to herein as the TDP.

3. Pursuant to Section 9.1 of the TDP, the Plan Trustee of the Plan Trust may amend, modify, delete, or add to any provisions of the TDP provided the Plan Trustee first obtains the consent of the TAC and the FR. The TAC or the FR may propose to the Plan Trustee, in writing, amendments to the TDP.

4. By email from its counsel dated January 25, 2018, the TAC proposed an amendment to Section 7.3 of the TDP to extend the time period to one (1) year before a claim shall be deemed to have been withdrawn if the claimant neither accepts, rejects, nor initiates arbitration after the Plan Trust's written offer of payment or rejection of the claim.

5. As evidenced by the signatures below, pursuant to Section 9.1 of the TDP, the Plan Trustee, with the consent of the FR and the TAC, amends Section 7.3 of the TDP as set forth herein.

ADOPTION OF AMENDMENT:

NOW, THEREFORE, the TDP is hereby amended as follows:

The penultimate sentence of Section 7.3, "Withdrawal or Deferral of Claims," is hereby deleted and replaced with the following sentence:

Except for Plan Trust PI Asbestos Claims held by representatives of deceased or incompetent claimants for which court or probate approval of the Plan Trust's offer is required, or a Plan Trust PI Asbestos Claim for which deferral status has been granted, a claim shall be deemed to have been withdrawn if the claimant neither accepts, rejects, nor initiates arbitration within one (1) year of the Plan Trust's written offer of payment or rejection of the claim.

IN WITNESS WHEREOF, the Plan Trustee, with the consent of the TAC and the FR as provided in the Congoleum Plan Trust Agreement, has executed this Eighth Amendment to the TDP effective as of the date first above written. This Eighth Amendment to the TDP may be executed in any number of counterparts, each of which shall constitute an original, and all of which together shall constitute one and the same instrument.

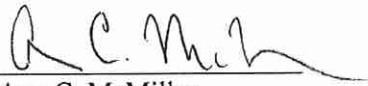
PLAN TRUSTEE:



Hon. Alfred M. Wolin, Ret.

TRUST ADVISORY COMMITTEE:

By its counsel:



Ann C. McMillan,
Caplin & Drysdale

FUTURES REPRESENTATIVE:

R. Scott Williams

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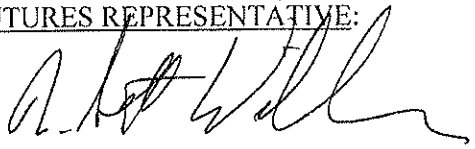
PLAN TRUSTEE:

Hon. Alfred M. Wolin, Ret.

TRUST ADVISORY COMMITTEE:

By its counsel: _____
Ann C. McMillan,
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FUTURES REPRESENTATIVE:



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