

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

THIS FIFTH 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 January 1, 2016.

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 certain amendments to the Congoleum Plan Trust Distribution Procedures, which amendments became effective July 7, 2011, November 15, 2011, February 23, 2012, June 3, 2013, and April 8, 2014. 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.

4. By conference call with counsel for the TAC and FR on February 18, 2016, the Plan Trustee proposed an amendment to the TDP to provide that the annual inflation adjustment factor to be applied to the Scheduled, Average and Maximum Values for claims involving Disease Levels I – VIII, as set forth in Section 6.2(b)(3) of the TDP, shall be calculated using the Consumer Price Index for All Urban Consumers (CPI-U) as published by the United States Bureau of Labor Statistics. In addition, the Plan Trustee proposed that commencing on January 1, 2016, the annual inflation adjustment rate shall be applied ratably based on the date the claim is paid so that the annual inflation adjustment factor to be applied to the valuation amounts shall be pro-rated by the number of days elapsed in the year between January 1 of the subject year and the date the claim is paid.

5. As evidenced by their counsels' signatures below, the TAC and the FR consent to the amendment proposed by the Plan Trustee.

6. Pursuant to Section 9.1 of the TDP, the Plan Trustee wishes to amend the TDP as set forth herein.

**ADOPTION OF AMENDMENT:**

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

The following sentences in Section 6.2(b)(3) shall be amended as follows:

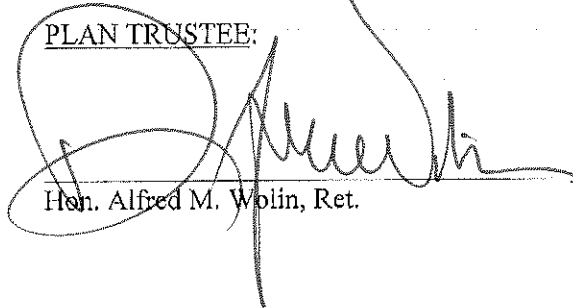
In addition, commencing on January 1, 2013, the Plan Trust shall adjust the valuation amounts by a fixed inflation factor each year to account for yearly inflation. The initial annual inflation adjustment rate shall be 2.5%, and the first adjustment shall not be cumulative. Thereafter, the Plan Trustee, with the consent of the TAC and the Futures Representative pursuant to Sections 5.7(b) and 6.6(b), may adjust the annual inflation adjustment rate to reflect market conditions with respect to inflation using the Consumer Price Index for All Urban Consumers (CPI-U) published by the United States Bureau of Labor Statistics. Furthermore, commencing on January 1, 2016, the Plan Trust shall apply the annual inflation adjustment rate to the valuation amounts ratably based on the date the claim is paid so that the annual inflation adjustment rate to be applied to the valuation amounts shall be pro-rated by the number of days elapsed in the year between January 1 of the subject year and the date the claim is paid. This approach shall result in incremental increases each payment date throughout the year, with the annual inflation adjustment rate increase not being fully applied until the end of December for the subject year.

IN WITNESS WHEREOF, the Plan Trustee, with the consent of the TAC and FR

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as provided in the Congoleum Plan Trust Agreement, has executed this Fifth Amendment to the TDP effective as of the date first above written. This Fifth 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.

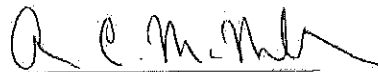
PLAN TRUSTEE:



Hon. Alfred M. Wolin, Ret.

TRUST ADVISORY COMMITTEE:

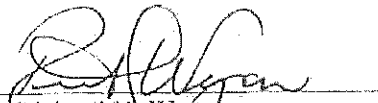
By its counsel:



Ann C. McMillan,  
Caplin & Drysdale

FUTURES REPRESENTATIVE:

By his counsel:



Richard H. Wyron,  
Frankel Wyron LLP