

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

THIS SEVENTH 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 ~~June 5~~ ^{July}, 2017.

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, April 8, 2014, and May 1, 2016. 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 emails from its counsel dated March 26, 2017 and May 7, 2017, the TAC proposed an amendment to the TDP to provide for the suspension of the enforcement of the Claims Payment Ratio subject to the right of the FR, a member of the TAC, or the Plan Trustee to reinstate the Claims Payment Ratio.

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, amend Section 2.6 of the TDP as set forth herein.

ADOPTION OF AMENDMENT:

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

The following two paragraphs shall be added at the end of Section 2.6, "Claims Payment Ratio":

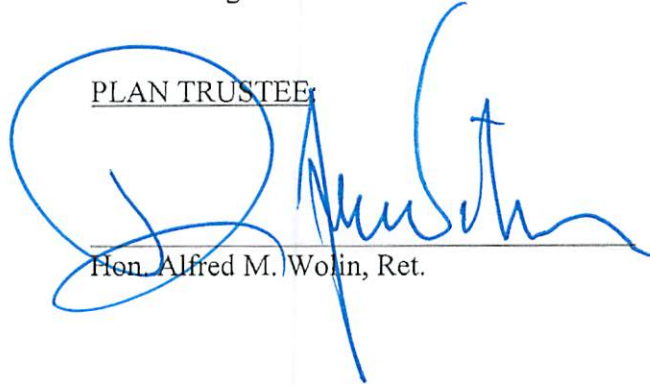
Notwithstanding any other provision herein, commencing in calendar year 2017, the Plan Trust shall cease enforcing the Claims

Payment Ratio provisions in this TDP subject to the ability of the Plan Trustee, any member of the TAC or the Futures Representative to reinstate the enforcement of the provisions in the manner provided below. During the time when the Plan Trust is not enforcing the Claims Payment Ratio, it shall continue to track and maintain records regarding the funds allocated to Category A and to Category B and the payment and approval of claims with respect thereto.

Within thirty (30) days following the end of each calendar year during which the Plan Trust is not enforcing the Claims Payment Ratio, the Plan Trust shall provide to the TAC and the Futures Representative a report showing (a) the amount of the Maximum Available Payment allocated to Category A and to Category B for the prior year, (b) the amounts paid with respect to claims during such year that would have been subject to the Claims Payment Ratio in each Category and (c) the amounts approved for payment (but not yet paid) as of December 31 of such year with respect to claims that would have been subject to the Claims Payment Ratio in each Category. Each member of the TAC and the Futures Representative shall then have fifteen (15) days from his or her date of receipt of the report to notify the Plan Trust that he or she is exercising his or her right to have the Plan Trust begin enforcing the Claims Payment Ratio effective as of January 1 of the then current calendar year. In addition, the Plan Trustee shall have fifteen (15) days from the date the Plan Trust sends the report to the TAC and the Futures Representative to exercise his or her right to reinstate the enforcement of the Claims Payment Ratio effective as of January 1 of the then current calendar year. If the Plan Trustee exercises his or her right or if the Plan Trust receives a reinstatement notice from any TAC member or the Futures Representative, the Plan Trust shall immediately begin enforcing the Claims Payment Ratio. If the enforcement of the Claims Payment Ratio is reinstated, all provisions of this TDP relating to the Claims Payment Ratio shall be in effect, including the provisions relating to the Permitted Transfer Amount, but any deficits from the prior year in either Category shall be ignored and any roll-over amounts shall be allocated between the two Categories based upon the 75%/25% Claims Payment Ratio.

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 Seventh Amendment to the TDP effective as of the date first above written. This Seventh 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

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 Seventh Amendment to the TDP effective as of the date first above written. This Seventh 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.

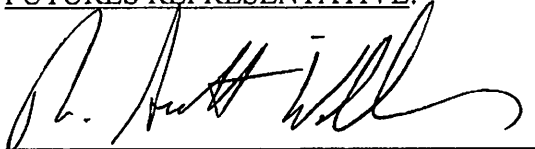
PLAN TRUSTEE:

Hon. Alfred M. Wolin, Ret.

TRUST ADVISORY COMMITTEE:

By its counsel: _____
Ann C. McMillan,
Caplin & Drysdale

FUTURES REPRESENTATIVE:



R. Scott Williams