

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

THIS SECOND 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.

RECITALS:

WHEREAS, the Congoleum Plan Trust Distribution Procedures became effective on July 1, 2010;

WHEREAS, 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, and November 15, 2011. The Congoleum Plan Trust Distribution Procedures, as amended, are referred to herein as the TDP;

WHEREAS, pursuant to Section 9.1 of the TDP, the Plan Trustee of the Congoleum 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;

WHEREAS, by written correspondence dated February 8, 2012, and February 17, 2012, the TAC and the FR, respectively, each consented to amend the TDP as set forth herein; and

WHEREAS, the Plan Trustee, having obtained the consent of the TAC and the FR, wishes to amend Sections 6.2(a)(3) and 6.2(b)(3) of the TDP as set forth herein.

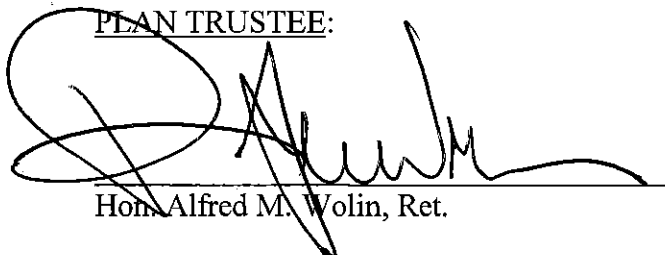
ADOPTION OF AMENDMENTS:

NOW, THEREFORE, the Plan Trustee hereby adopts the following amendments to the TDP:

Sections 6.2(a)(3) and 6.2(b)(3) shall be amended to add the following provision: "The Scheduled Value for Other Asbestos Disease (Level I – Cash Payment Discount) for all Plan Trust PI Asbestos Claims submitted to the Plan Trust after the Initial Claims Filing Date shall be \$50.00."

IN WITNESS WHEREOF, the Plan Trustee has executed this amendment this 23 day of February, 2012.

PLAN TRUSTEE:



Hons Alfred M. Wolin, Ret.