Armstrong Flooring, Inc.
Form SC 13D/A
May 11, 2017

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 1)

Armstrong Flooring, Inc.
(Name of Issuer)

Common Stock, $0.0001 par value per share
(Title of Class of Securities)

04238R106
(CUSIP Number)

David Goldman
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

May 10, 2017
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

1

CUSIP No. 04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	Gabelli Funds, LLC I.D. No. 13-4044523
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	00-Funds of investment advisory clients
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	New York
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	840,320 (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	840,320 (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	840,320 (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
13	Percent of class represented by amount in row (11) 3.04%
14	Type of reporting person (SEE INSTRUCTIONS) IA, CO

CUSIP No. 04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	GAMCO Asset Management Inc I.D. No. 13-4044521
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	00-Funds of investment advisory clients
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	New York
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	1,077,395 (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	1,198,545 (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	1,198,545 (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
13	Percent of class represented by amount in row (11) 4.33%
14	Type of reporting person (SEE INSTRUCTIONS) IA, CO

CUSIP No.04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	Gabelli & Company Investment Advisers, Inc. I.D. No. 13-3379374
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	00-Client Funds
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	Delaware
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	4,000 (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	4,000 (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	4,000 (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
13	Percent of class represented by amount in row (11) 0.01%
14	Type of reporting person (SEE INSTRUCTIONS) HC, CO, IA

CUSIP No.04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	Teton Advisors, Inc. I.D. No. 13-4008049
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	00 – Funds of investment advisory clients
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	Delaware
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	196,600(Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	204,500 (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	204,500 (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
13	Percent of class represented by amount in row (11) 0.74%
14	Type of reporting person (SEE INSTRUCTIONS) IA, CO

CUSIP No. 04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	GGCP, Inc. I.D. No. 13-3056041
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS)	(a) (b)
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	None
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	Wyoming
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	None (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	None (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	None (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X
13	Percent of class represented by amount in row (11) 0.00%
14	Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP No. 04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	GAMCO Investors, Inc. I.D. No. 13-4007862
	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	None
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	Delaware
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	None (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	None (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	None (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X
13	Percent of class represented by amount in row (11)
	0.00%
14	Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP No.04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	Associated Capital Group, Inc. I.D. No. 47-3965991
	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	None
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	Delaware
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	None (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	None (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	

	None (Item 5)
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X
13	Percent of class represented by amount in row (11)
	0.00%
14	Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP No. 04238R106

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)	Mario J. Gabelli
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
	(b)	
3	Sec use only	
4	Source of funds (SEE INSTRUCTIONS)	Private Funds
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization	USA
Number Of Shares Beneficially Owned By Each Reporting Person With	7 Sole voting power	300 (Item 5)
	8 Shared voting power	None
	9 Sole dispositive power	300 (Item 5)
	10 Shared dispositive power	None
11	Aggregate amount beneficially owned by each reporting person	300 (Item 5)

12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)	X
13	Percent of class represented by amount in row (11)	0.00%
14	Type of reporting person (SEE INSTRUCTIONS)	IN

Item 1. Security and Issuer

This Amendment No. 1 to Schedule 13D on the Common Stock of Armstrong Flooring, Inc. (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D") which was originally filed on March 17, 2017. Unless otherwise indicated, all capitalized terms used herein but not defined shall have the same meanings as set forth in Schedule 13D.

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Item 2. Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT), CIBL, Inc. ("CIBL") and ICTC Group, Inc. ("ICTC"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Associated Capital Group, Inc. ("AC"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli & Company Investment Advisers, Inc. ("GCIA"), G.research, LLC ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), Mario Gabelli, LICT, CIBL and ICTC. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research, a wholly owned subsidiary of GCIA, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The GAMCO Mathers Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli Healthcare & Wellness ^{Rx} Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+ Trust, The Gabelli Go Anywhere Trust, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to the Gabelli Media Mogul NextShares, the Gabelli Food of All Nations NextShares and The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mites^{sm} Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

ICTC is a holding company with subsidiaries in voice, broadband and other telecommunications services, primarily in the rural telephone industry. ICTC makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of ICTC.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

The Reporting Persons do not admit that they constitute a group.

GAMCO is a New York corporation and GBL, AC, GCIA, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. G.research is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One

Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501. ICTC Group Inc. is a Delaware corporation having its principal place of business as 556 Main Street, Nome, North Dakota 58062.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – Not applicable.

(f) – Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately $4,781,787 to purchase the Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO used approximately $4,817,351 of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately $35,033 of funds of investment advisory clients to purchase the additional Securities reported by it.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 2,247,665 shares, representing 8.13% of the 27,663,494 shares outstanding as reported in the Issuer's most recently filed Form 10- Q/A for the quarterly period ended March 31, 2017. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GAMCO	1,198,545	4.33%
Gabelli Funds	840,320	3.04%
GCIA	4,000	0.01%
Teton Advisors	204,500	0.74%
Mario Gabelli	300	0.00%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GCIA is deemed to have beneficial ownership of the Securities owned beneficially by G.research. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 121,150 of the reported shares, and Teton Advisors does not have the authority to vote 7,900 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so

long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: May 11, 2017

GGCP, INC.
MARIO J. GABELLI

By:/s/ David Goldman
David Goldman
Attorney-in-Fact

TETON ADVISORS, INC.
GABELLI FUNDS, LLC

By:/s/ David Goldman
David Goldman
General Counsel – Teton Advisors, Inc.
& Gabelli Funds, LLC

GAMCO INVESTORS, INC.

By:/s/ Kevin Handwerker
Kevin Handwerker
General Counsel & Secretary – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC.
GAMCO ASSET MANAGEMENT INC.
GABELLI & COMPANY INVESTMENT ADVISERS, INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital
Group, Inc.
President – GAMCO Asset Management Inc.
President – Gabelli & Company Investment Advisers, Inc.

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SCHEDULE I

Information with Respect to Executive Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., G.research, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc.
Directors:

Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202
Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Leslie B. Daniels	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327

Officers:

Mario J. Gabelli	Chairman and Chief Executive Officer
Henry G. Van der Eb	Senior Vice President
Bruce N. Alpert	Senior Vice President
Agnes Mullady	Senior Vice President

Kevin Handwerker	Executive Vice President, General Counsel and Secretary

GAMCO Asset Management Inc.
Directors:

Douglas R. Jamieson
Regina M. Pitaro
William S. Selby

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President, Chief Operating Officer and Managing Director
David Goldman	General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC
Officers:

Mario J. Gabelli	Chief Investment Officer – Value Portfolios
Bruce N. Alpert	Executive Vice President and Chief Operating Officer
Agnes Mullady	President and Chief Operating Officer – Open End Fund Division
David Goldman	General Counsel

Gabelli Foundation, Inc.
Officers:

Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President
Marc Gabelli	Trustee
Matthew R. Gabelli	Trustee
Michael Gabelli	Trustee

MJG-IV Limited Partnership
Officers:

Mario J. Gabelli	General Partner

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GGCP, Inc.
Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc. Vice President – Trading G.research, Inc. One Corporate Center Rye, NY 10580
Matthew R. Gabelli	
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman

	Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc Gabelli	President
Silvio A. Berni	Vice President, Assistant Secretary and Controller

GGCP Holdings LLC Members:

GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member

Teton Advisors, Inc.
Directors:
Howard F. Ward

Nicholas F. Galluccio	Chairman of the Board
Vincent J. Amabile	Chief Executive Officer and President
John Tesoro	

Officers:

Howard F. Ward	See above
Nicholas F. Galluccio	See above
Michael J. Mancuso	Chief Financial Officer
David Goldman	General Counsel
Tiffany Hayden	Secretary

Associated Capital Group, Inc.	
Directors:	
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	Chairman of The LGL Group, Inc. 2525 Shader Road Orlando, FL 32804
Richard L. Bready	Former Chairman and Chief Executive Officer Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903
Bruce Lisman	Former Chairman - JP Morgan – Global Equity Division
Daniel R. Lee	Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147
Frederic V. Salerno	See above
Salvatore F. Sodano	Vice Chairman of the Board
Officers:	
Mario J. Gabelli	Executive Chairman
Douglas R. Jamieson	President and Chief Executive Officer
Patrick Dennis	Executive Vice President and Chief Financial Officer
Kevin Handwerker	Executive Vice President, General Counsel and Secretary
Agnes Mullady	Executive Vice President
David Fitzgerald	Assistant Secretary
Gabelli & Company Investment Advisers, Inc.	
Directors:	

Douglas R. Jamieson

Officers:

Douglas R. Jamieson	Chief Executive Officer and President
Patrick Dennis	Executive Vice President, Chief Financial Officer
Kevin Handwerker	Executive Vice President, General Counsel and Secretary
David Fitzgerald	Assistant Secretary

G.research, LLC

Officers:

Cornelius V. McGinity	President
Patrick Dennis	Executive Vice President and Chief Financial Officer
Maria Gigi	Controller and Financial Operations Principal
Bruce N. Alpert	Vice President
Douglas R. Jamieson	Secretary
Kevin Handwerker	Assistant Secretary
David Fitzgerald	Assistant Secretary
Josephine D. LaFauci	Chief Compliance Officer

SCHEDULE II

INFORMATION WITH RESPECT TO

TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR

SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
COMMON STOCK-ARMSTRONG FLOORING, INC.		
GAMCO ASSET MANAGEMENT INC.		
5/10/17	7,800	19.3845
5/10/17	1,500-	19.3400
5/09/17	2,500	19.4381
5/09/17	1,168	19.4267
5/09/17	1,000-	19.5340
5/08/17	1,832	19.1557
5/04/17	1,200-	19.1193
5/03/17	500	19.1999
5/01/17	5,000	19.2823
4/27/17	1,500	19.4800
4/27/17	1,000	19.5139
4/26/17	500-	19.3600
4/26/17	700-	19.5129
4/26/17	400	19.4100
4/25/17	3,900	19.3333
4/25/17	800	19.3800
4/24/17	2,000	18.8325
4/24/17	2,000	18.8400
4/21/17	1,000	18.6448
4/21/17	4,000	18.6478
4/21/17	100-	18.5800
4/21/17	800	18.7070
4/19/17	6,100	18.5920
4/18/17	4,100	18.4605
4/18/17	7,300	18.5462
4/18/17	500	18.4240
4/18/17	500	18.3546

4/13/17	10,200	18.0317
4/13/17	5,000	18.0000
4/13/17	600-	17.9517
4/13/17	1,820	18.0600
4/13/17	2,000	18.2438
4/12/17	7,100	18.3104
4/12/17	5,000	18.4100
4/12/17	11,380	18.4938
4/10/17	4,000	18.5200
4/07/17	4,000	18.4837
4/07/17	500	18.5400
4/07/17	1,350	18.4903
4/07/17	6,400	18.5693
4/07/17	2,000	18.4725
4/07/17	100	18.4000
4/06/17	300	18.4000
4/06/17	760	18.4106
4/05/17	4,936	18.5529
4/05/17	600	18.3733
4/04/17	1,600	18.4130
4/04/17	4,000	18.3410
4/04/17	500	18.4360
4/03/17	5,377	18.3733
4/03/17	6,000	18.3721
3/31/17	14,000-	18.4277
3/31/17	8,623	18.4260
3/31/17	9,000	18.3538
3/28/17	500	18.4700
3/28/17	2,000	18.4529
3/27/17	2,000	18.3890
3/27/17	300	18.1391
3/24/17	1,300	18.3999
3/24/17	6,800	18.5282
3/23/17	4,500	18.3456
3/23/17	10,000	18.3543
3/22/17	9,500	18.2239
3/22/17	4,000	18.0500
3/22/17	600	18.2239
3/22/17	4,942	18.3407
3/22/17	200	18.0660
3/21/17	2,100	18.3241
3/21/17	1,358	18.3382
3/21/17	1,300	18.3385
3/21/17	500	18.4929
3/21/17	1,000	18.4939
3/21/17	17,300	18.5060
3/21/17	5,500	18.5388
3/21/17	400	18.6396
3/21/17	3,513	19.0000
3/21/17	300-	18.4633
3/20/17	13,200	19.1075

3/20/17	3,185	18.9992
3/20/17	10,700	19.0565
3/20/17	2,818	19.0000
3/20/17	500	19.0800
3/17/17	3,252	18.9997
3/17/17	4,500	19.0283
3/17/17	2,000	18.9935
3/17/17	1,932	19.0000

TETON ADVISORS, INC

3/28/17	1,900	18.4384

GABELLI FUNDS, LLC

GABELLI FOCUS FIVE FUND

4/27/17	4,379-	19.5373
4/26/17	25,000-	19.4733

GABELLI VALUE PLUS+ TRUST

3/28/17	2,000	18.4505
3/24/17	1,288-	18.5154
3/23/17	712-	18.4500
3/21/17	6,000	18.4300
3/17/17	2,400	19.0000

GABELLI GLOBAL SMALL AND MIDCAP VALUE TRUST

4/06/17	1,000	18.5199

GABELLI GO ANYWHERE TRUST

3/21/17	1,500	18.4100

GABELLI ASSET FUND

5/08/17	2,000	19.1180
4/27/17	1,000	19.5100
4/26/17	2,000	19.4100
4/21/17	3,000	18.4850
4/13/17	2,000	18.0000
4/12/17	2,000	18.3475
4/07/17	2,484	18.6500
3/17/17	1,516	18.8100

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.