



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 5, 2010

Mr. Paul Howes
Chief Executive Officer
Newpark Resources, Inc.
2700 Research Forest Drive, Suite 100
The Woodlands, TX 77381

Re: Newpark Resources, Inc.
Form 10-K for the Fiscal Year Ended 12/31/2009
Filed March 3, 2010
File No. 1-02960

Dear Mr. Howes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director