



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

November 27, 2017

Via E-mail

Gregg Piontek  
Vice President and Chief Financial Officer  
Newpark Resources, Inc.  
9320 Lakeside Boulevard, Suite 100  
The Woodlands, Texas 77381

**Re: Newpark Resources, Inc.  
10-K for Fiscal Year Ended December 31, 2016  
Filed February 24, 2017  
File No. 001-02960**

Dear Mr. Piontek:

We refer you to our comment letter dated November 6, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance

Mark Airola  
Senior Vice President, General Counsel and  
Corporate Secretary  
Newpark Resources, Inc.