DIVISION OF CORPORATION FINANCE MAIL STOP 7010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

100 F Street, N.E. WASHINGTON, D.C. 20549-7010

August 27, 2008

Via U.S. Mail and Facsimile

James E. Braun Chief Financial Officer Newpark Resources, Inc. 2700 Research Forest Drive, Suite 100 The Woodlands, Texas 77381

Re: Newpark Resources, Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed March 7, 2008 File No. 1-02960

Dear Mr. Braun:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall Assistant Director

cc: James E. Braun (281-362-6801)