

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

FORM 8-K/A

AMENDMENT NO. 1 TO

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): APRIL 26, 1999

NEWPARK RESOURCES, INC.

(Exact name of registrant as specified in its charter)

DELAWARE

1-2960

72-1123385

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

3850 NORTH CAUSEWAY, SUITE 1770
METAIRIE, LOUISIANA

70002

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (504) 838-8222

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Disclosures required by Item 304(a)(1) of Regulation S-K.

(i) On April 13, 1999, Newpark issued a request for proposals for outside audit services to four firms, including Deloitte & Touche, LLP ("Deloitte"), the incumbent auditor. On April 26, Deloitte notified the Company that it would not be submitting a proposal to provide services for the 1999 calendar year.

(ii) The accountant's reports issued by Deloitte on the financial statements for the past two years were unqualified.

(iii) Newpark is continuing the auditor selection process and expects to present its recommendations to the audit committee for review and approval within two weeks.

(iv) During Newpark's two most recent fiscal years and the subsequent interim period preceding declination, Newpark had no disagreements with Deloitte.

(v) During Newpark's two most recent fiscal years and the subsequent interim period preceding the declination, no "reportable events" as defined in Item 304(a)(1)(v) of Regulation S-K, occurred.

Compliance with Item 304(a)(3) of Regulation S-K.

Newpark provided a copy of the foregoing disclosures to Deloitte on April 28, 1999, and requested that it provide Newpark with a letter addressed to the Commission in accordance with Item 304(a)(3) of Regulation S-K. A copy of Deloitte's response is attached as an exhibit to this report.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements

None.

(b) Pro forma Financial Information

None.

(c) Exhibits

1. Letter, dated May 7, 1999 from Deloitte & Touche LLP to the Commission.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed by the undersigned hereunto duly authorized.

NEWPARK RESOURCES, INC.

Dated: May 10, 1999

By: /s/ Eric Wingerter

Eric Wingerter, Vice President

INDEX TO EXHIBITS

EXHIBIT
NUMBER
-----DESCRIPTION

1	Letter, dated May 7, 1999 from Deloitte and Touche LLP to the Commission.
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May 7, 1999

Securities and Exchange Commission
Mail Stop 9-5
450 5th Street, N.W.
Washington, D.C. 20549

Dear Sirs/Madams:

We have read and agree with the comments in Item 4 of Form 8-K of Newpark Resources, Inc. dated April 26, 1999, except for Item 4(iii) for which we have no basis to agree or disagree.

Yours truly,

Deloitte & Touche