

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

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): MAY 10, 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)(2) of Regulation S-K.

On May 10, 1999, Newpark engaged Arthur Andersen LLP as its new independent outside auditors. During Newpark's two most recent fiscal years and the subsequent interim period prior to May 10, 1999, neither Newpark nor anyone acting on Newpark's behalf consulted with Arthur Andersen LLP regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on Newpark's financial statements, or (ii) any matter that was either the subject of a disagreement (as defined in paragraph 304(a)(1)(iv) of Regulation S-K) or a reportable event (as described in paragraph 304(a)(1)(v) of Regulation S-K.)

Newpark provided a copy of the foregoing disclosure to Arthur Andersen LLP on May 12, 1999, and requested that it provide Newpark with a letter addressed to the Commission in accordance with Item 304(a)(2)(D) of Regulation S-K if it wished to provide any new information, clarify Newpark's expression of its views or disagree in any respect with the disclosure made by Newpark. On May 13, 1999, Arthur Andersen LLP informed Newpark that it did not wish to provide any new information, clarify any of Newpark's expression of its views or disagree in any respect with the disclosure made by Newpark.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements

None.

(b) Pro forma Financial Information

None.

(c) Exhibits

None.

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 13, 1999

By: /s/ Eric Wingerter

Eric Wingerter, Vice President