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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): October 10, 2006

NEWPARK RESOURCES, INC.  
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	1-2960 (Commission File Number)	72-1123385 (IRS Employer Identification No.)
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3850 North Causeway, Suite 1770 Metairie, Louisiana (Address of principal executive offices)	70002 (Zip Code)
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Registrant's telephone number, including area code: (504) 838-8222

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(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13a-4(c))

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On October 10, 2006, Newpark Resources, Inc. issued a press release announcing certain restated financial information for the year ended December 31, 2005. The press release is attached to this Form 8-K as Exhibit 99.1.

The information in this Form 8-K and the exhibit attached hereto shall not be deemed "filed" for purposes of section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act regardless of any general incorporation by reference language in such filing.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

99.1 Press release issued by Newpark Resources, Inc. on October 10, 2006.

SIGNATURES

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

NEWPARK RESOURCES, INC.

Dated: October 10, 2006

By: /s/ Eric M. Wingerter

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Eric M. Wingerter,  
V.P. and Corporate Controller  
and Acting Chief Financial Officer  
(Principal Financial Officer)

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
99.1	Press release issued by Newpark Resources, Inc. on October 10, 2006.

NEWPARK RESOURCES RESTATES FINANCIAL RESULTS FOR YEARS 2003 TO 2005  
ON FORM 10-K/A

2006 FIRST, SECOND AND THIRD QUARTER RESULTS TO BE FILED ON NOVEMBER 9, 2006;  
CONFERENCE CALL SCHEDULED FOR NOVEMBER 13, 2006 AT 2:00 P.M. EST

METAIRIE, La., Oct. 10 /PRNewswire-FirstCall/ -- Newpark Resources, Inc. (NYSE: NR) ("Newpark") announced today that it has filed its restated results for the years 2003 to 2005 on Form 10-K/A, which is available on Newpark's website at <http://www.newpark.com>. A summary of the net impact of the restatement is provided later in this release. Additionally, Newpark announced that it plans to file its 2006 first, second and third quarter results on Form 10-Q on November 9, 2006, followed by a conference call on November 13, 2006.

Paul Howes, President and Chief Executive Officer of Newpark, stated, "We have spent the past six months dealing with our internal investigation, the analysis and restatement of our financial results, and the analysis and decision to shut down Newpark Environmental Water Solutions. We are now moving beyond those challenges and are entering the next stage.

"A critical part of us positioning Newpark for sustainable earnings growth is assembling a strong new leadership team," added Howes. "We are extremely pleased to have attracted Jim Braun as Vice President and Chief Financial Officer and Mark Airola as General Counsel and Chief Administrative Officer. Additionally, we are fortunate to have three strong segment presidents running our business, Bruce Smith of Drilling Fluids, Sean Mikaelian of Mats & Integrated Services, and Sammy Cooper of Environmental Services. I am also pleased that David Anderson has recently joined our Board. All bring significant technical skills and industry experience to Newpark.

"With our executive team essentially in place, we are now addressing our strategic and operational growth plans. We recently engaged CRA International (Charles River Associates), a leading provider of economic and financial expertise and management consulting services, to assist and advise us as we evaluate our future strategies. We believe that at the end of this evaluation process, we will emerge as a stronger and more focused company.

"I would like to personally thank all the employees, customers and stakeholders that have supported us. We look forward to reporting on our progress as we move forward, including the upcoming filings of our 2006 quarterly results on November 9th and the conference call on November 13th," concluded Howes.

## FINANCIAL RESTATEMENT

Please refer to Newpark's Form 10-K/A for details of items related to the restatement and their impact on previously reported financial statements. The following is a summary of the net financial impact. Adjustments to previously reported consolidated net income are as follows: an increase of \$641,000 for 2005; an increase of \$541,000 for 2004; a reduction of \$432,000 for 2003; and a net reduction of approximately \$12.7 million for the period from 1998 through 2002. Adjustments to previously reported balance sheet figures as of December 31, 2005 are as follows: total assets were reduced by \$6.6 million; total liabilities were reduced by \$2.9 million; and total stockholders' equity was reduced by \$3.7 million.

## CONFERENCE CALL

Newpark has scheduled a conference call, which will be broadcast live over the Internet, for Monday, November 13, 2006 at 2:00 p.m. Eastern Time / 1:00 p.m. Central Time. To participate in the call, dial (303) 262-2211 and ask for the Newpark Resources conference call at least 10 minutes prior to the start time, or access it live over the Internet at <http://www.newpark.com>. For those who cannot listen to the live call, a replay will be available through November 20, 2006 and may be accessed by dialing (303) 590-3000 and using passcode 11073370#. Also, an archive of the webcast will be available shortly after the call at <http://www.newpark.com> for approximately 60 days.

Newpark Resources, Inc. is a worldwide provider of drilling fluids, environmental waste treatment solutions, and temporary worksites and access roads for oilfield and other commercial markets. For more information, visit our website at <http://www.newpark.com>.

## Forward-looking Statements

This news release contains forward-looking statements within the meaning of

the Private Securities Litigation Reform Act that are based on management's current expectations, estimates and projections. All statements that address expectations or projections about the future, including statements about Newport's strategy for growth, product development, market position, expected expenditures and financial results are forward-looking statements. Some of the forward-looking statements may be identified by words like "expects," "anticipates," "plans," "intends," "projects," "indicates," and similar expressions. These statements are not guarantees of future performance and involve a number of risks, uncertainties and assumptions. We assume no obligation to update publicly any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by securities laws. Many factors, including those discussed more fully elsewhere in this release and in documents filed with the Securities and Exchange Commission by Newport, particularly its latest Amendment No. 2 to its Annual Report on Form 10-K/A, as well as others, could cause results to differ materially from those stated. These factors include, but are not limited to, the results of the internal investigation into accounting matters by Newport's Audit Committee; the outcome of various lawsuits in which Newport is involved and their impact on Newport's operations and financial results; changes in the laws, regulations, policies and economic conditions, including inflation, interest and foreign currency exchange rates, of countries in which Newport does business; competitive pressures; successful integration of structural changes, including restructuring plans, acquisitions, divestitures and alliances; cost of raw materials, research and development of new products, including regulatory approval and market acceptance; and seasonality of sales of Newport products. Newport's filings with the Securities and Exchange Commission can be obtained at no charge at <http://www.sec.gov> , as well as through our website at <http://www.newpark.com> .

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SOURCE Newport Resources, Inc.

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