



January 27, 2023

**VIA EDGAR**

**United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Energy & Transportation  
100 F Street, N.E.  
Washington, D.C. 20549**

**Attention: Robert Babula and Gus Rodriguez**

**RE: Newpark Resources, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2021  
Filed February 25, 2022  
Form 10-Q for the Quarterly Period Ended June 30, 2022  
Filed August 3, 2022  
File No. 001-02960**

Dear Messrs. Babula and Rodriguez:

Newpark Resources, Inc. (the “Company”) is in receipt of your letter dated September 2, 2022 (the “Comment Letter”) that sets forth the comments from the staff (the “Staff”) of the United States Securities and Exchange Commission (the “Commission”) regarding the Company’s above-referenced Form 10-K and Form 10-Q. This letter will confirm the telephone conversation yesterday between Mr. Babula and Mr. Piontek, the Company’s Chief Financial Officer, relating to our receipt of such letter on January 26, 2023. In that telephone conversation, we committed to responding to the Comment Letter promptly and intend to provide a response to the Staff no later than February 9, 2023.

If you have any questions or require any additional information with respect to the above, please do not hesitate to contact me at [gpiontek@newpark.com](mailto:gpiontek@newpark.com) or 281-362-6821.

Very truly yours,

NEWPARK RESOURCES, INC.  
(Registrant)

By: /s/ Gregg S. Piontek

Gregg S. Piontek  
Senior Vice President and Chief Financial Officer

cc: E. Chipman Earle, Newpark Resources, Inc.  
Gerald Spedale, Gibson, Dunn & Crutcher LLP  
Deloitte & Touche LLP