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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
June 28, 2002

Commission File No. 1-2960

NEWPARK RESOURCES, INC.

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

DELAWARE
(State or other jurisdiction of
incorporation or organization)

72-1123385
(I.R.S. Employer
Identification No.)

3850 N. CAUSEWAY, SUITE 1770
METAIRIE, LOUISIANA
(Address of principal executive offices)

70002
(Zip Code)

(504) 838-8222
(Registrant's telephone number)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On June 27, 2002, Newpark Resources, Inc., a Delaware corporation, ("Newpark"), dismissed Arthur Anderson LLP ("Arthur Andersen") as its independent auditors, and engaged Ernst & Young LLP ("Ernst & Young") to serve as its independent auditors for the fiscal year ending December 31, 2002. The Arthur Andersen dismissal and the Ernst & Young engagement were recommended by Newpark's Audit Committee and approved by Newpark's Board of Directors and are effective immediately.

Arthur Andersen's reports on Newpark's consolidated financial statements for each of the past two fiscal years did not contain an adverse opinion or disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

During the two most recent fiscal years and through the date of this report, there were (i) no disagreements with Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreement(s), if not resolved to Arthur Andersen's satisfaction, would have caused Arthur Andersen to make a reference to the subject matter of the disagreement(s) in connection with Arthur Andersen's report; and (ii) no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

Newpark has provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Arthur Andersen's letter, dated July 2, 2002, stating that it has found no basis for disagreement with such statements.

During each of the two most recent fiscal years and through the date of this report, Newpark did not consult Ernst & Young with respect to the application of accounting principles to a specified transaction, whether completed or proposed, or the type of audit opinion that might be rendered on Newpark's consolidated financial statements, or any other matters or reportable events as set forth in Items 304(a)(2)(I) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(c) Exhibits. The following exhibits are filed with this report.

Exhibit Number	Description
16	Letter from Arthur Andersen LLP dated July 2, 2002, addressed to The Securities and Exchange Commission.

SIGNATURES

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

NEWPARK RESOURCES, INC.

By: /s/ Matthew W. Hardey

Matthew W. Hardey, Vice President of
Finance and Chief Financial Officer

Dated: June 28, 2002

EXHIBIT INDEX

Exhibit Number	Description
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16	Letter from Arthur Andersen LLP dated July 2, 2002, addressed to The Securities and Exchange Commission.

July 2, 2002

Office of the Chief Accountant
SECPS Letter File
Securities and Exchange Commission
Mail Stop 11-3
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Newpark Resources, Inc.

Dear Sir/Madam:

The representations made in this letter are based solely on discussion with and representation from the engagement partner on the audits of the financial statements of this registrant for the two most recent fiscal years. This individual is no longer with Arthur Andersen LLP. We have read Item 4 included in the Form 8-K dated June 28, 2002 of Newpark Resources, Inc. (Commission File Number 1-2960) to be filed with the Securities and Exchange Commission and have found no basis for disagreement with the statements contained therein.

Very truly yours,

ARTHUR ANDERSEN LLP

Copy to:
Mr. Eric Wingerter
Vice President
and Corporate Controller
Newpark Resources, Inc.
3850 N. Causeway, Suite 1770
Metairie, La. 70002