



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

August 27, 2008

Via U.S. Mail and Facsimile

James E. Braun
Chief Financial Officer
Newpark Resources, Inc.
2700 Research Forest Drive, Suite 100
The Woodlands, Texas 77381

Re: **Newpark Resources, Inc.**
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 7, 2008
File No. 1-02960

Dear Mr. Braun:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director

cc: James E. Braun (281-362-6801)