



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

November 27, 2017

Via E-mail

Gregg Piontek
Vice President and Chief Financial Officer
Newpark Resources, Inc.
9320 Lakeside Boulevard, Suite 100
The Woodlands, Texas 77381

**Re: Newpark Resources, Inc.
10-K for Fiscal Year Ended December 31, 2016
Filed February 24, 2017
File No. 001-02960**

Dear Mr. Piontek:

We refer you to our comment letter dated November 6, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance

Mark Airola
Senior Vice President, General Counsel and
Corporate Secretary
Newpark Resources, Inc.