

February 9, 2023

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

Inc.

Fiscal Year Ended December 31, 2021

2022

Re: Newpark Resources,

Form 10-K for the

Filed February 25,

File No. 001-02960

Dear Gregg Piontek:

We have completed our review of your filing. 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,

Division of Corporation Finance

Office of Energy & Transportation