



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

May 27, 2010

**via U.S. mail and facsimile**

Salvatore D. Fazzolari, Chief Executive Officer  
Harsco Corporation  
350 Poplar Church Road  
Camp Hill, Pennsylvania 17011

**RE: Harsco Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Definitive Proxy filed March 24, 2010  
File No. 001-03970**

Dear Mr. Fazzolari:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief