



DIVISION OF
CORPORATION FINANCE

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

June 13, 2022

Anshooman Aga
Chief Financial Officer
Harsco Corporation
350 Poplar Church Road
Camp Hill, PA 17011

Re: Harsco Corporation
Form 10-K for the Year Ended December 31, 2021
Filed February 24, 2022
File No. 001-03970

Dear Mr. Aga:

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 Trade & Services