



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2008

*via U.S. mail and facsimile to (717) 763-6402*

Mr. Stephen J. Schnoor  
Senior Vice President and Chief Financial Officer  
Harsco Corporation  
350 Poplar Church Road  
Camp Hill, PA 17011

**RE: Harsco Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed February 27, 2007**

**File No. 1-3970**

Dear Mr. Schnoor:

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  
Branch Chief