Registration No. 333-

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

#### FORM S-8

## REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

# **Harsco Corporation**

(Exact name of Registrant as specified in its charter)

**Delaware** 23-1483991

(State or other jurisdiction (I.R.S. Employer of incorporation or organization) Identification No.)

350 Poplar Church Road

Camp Hill, Pennsylvania 17011

(Address of Principal Executive Offices Including Zip Code)

## 2013 EQUITY AND INCENTIVE COMPENSATION PLAN

(Full title of the Plan)

Russell C. Hochman, Esq. Senior Vice President and General Counsel, **Chief Compliance Officer & Corporate Secretary Harsco Corporation** 350 Poplar Church Road Camp Hill, Pennsylvania 17011 (717) 763-7064

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

Lloyd H. Spencer, Esq. Nixon Peabody LLP 799 9th Street NW, Suite 500 Washington, D.C. 20001-4501 (202) 585-8000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an				
emerging growth company	. See the definitions of "large accelerated filer," "ac	celerated filer," "smaller reporting company"	and "emerging growth company"	
in Rule 12b-2 of the Excha	nge Act.			
Large accelerated filer ⊠	Accelerated filer $\square$			
Non-accelerated filer	$\square$ (Do not check if a smaller reporting company)	Smaller reporting company $\square$		

Emerging growth company  $\square$ 

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act

## **CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Share <sup>(2)</sup>	Proposed Maximum Aggregate Offering Price <sup>(2)</sup>	Amount of Registration Fee
Common Stock par value \$1.25 per share	1,000,000	\$13.08	\$13,080,000	\$1,516

- Represents additional shares of the common stock, par value \$1.25 per share (the "Common Stock"), of Harsco Corporation (the "Registrant") authorized for issuance under the 2013 Equity and Incentive Compensation Plan, as amended (the "Plan"). Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement on Form S-8 (this "Registration Statements") shall also cover any additional shares of Common Stock that may be offered or issued under the Plan by reason of any stock dividend, stock split, recapitalization or any other similar transaction.
- Estimated solely for the purpose of calculating the registration fee and computed pursuant to Rule 457(c) and Rule 457(h) under the Securities Act, based upon the average of the high and low prices of the Registrant's Common Stock on the New York Stock Exchange on May 1, 2017, which was \$13.08.

## REGISTRATION OF ADDITIONAL SECURITIES

This Registration Statement registers an additional 1,000,000 shares of the Registrant's Common Stock that may be offered and sold under the Plan. This Registration Statement relates solely to the registration of additional securities of the same class as other securities for which one or more other registration statements filed on this form relating to the same employee benefit plan are effective. Pursuant to General Instruction E to Form S-8, the contents of the Registrant's previously filed registration statement on Form S-8 relating to the Plan (File No. 333-188448), filed with the Securities and Exchange Commission on May 8, 2013, including any amendments thereto or filings incorporated therein, are hereby incorporated by reference herein to the extent not otherwise amended or superseded by the contents hereof.

# PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

See Exhibit Index.

## **SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Camp Hill, Commonwealth of Pennsylvania, on the 3<sup>rd</sup> day of May, 2017.

## HARSCO CORPORATION

By: <u>/s/ Russell C. Hochman</u> Russell C. Hochman

Senior Vice President and General Counsel, Chief Compliance Officer & Corporate Secretary

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby severally constitutes and appoints F. Nicholas Grasberger and Russell C. Hochman and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for him or her and in his or her name, place and stead, in any and all capacities to sign any and all amendments (including post-effective amendments) to the Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each said attorney-in-fact and agents or any of them or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

/s/ F. Nicholas Grasberger III	President, Chief Executive Officer and Director	May 3, 2017
F. Nicholas Grasberger III	(Principal Executive Officer)	
/s/ Peter F. Minan	Senior Vice President and Chief	May 3, 2017
Peter F. Minan	Financial Officer (Principal Financial	
	and Accounting Officer)	
/s/ David C. Everitt	Non-Executive Chairman and Director	May 3, 2017
David C. Everitt	-	
/s/ James F. Earl	Director	May 3, 2017
James F. Earl	-	
/s/ Kathy G. Eddy	Director	May 3, 2017
Kathy G. Eddy	-	
/s/ Stuart E. Graham	Director	May 3, 2017
Stuart E. Graham	-	
/s/ Terry D. Growcock	Director	May 3, 2017
Terry D. Growcock	-	
/s/ Elaine LaRoche	Director	May 3, 2017
Elaine LaRoche		
/s/ Phillip C. Widman	Director	May 3, 2017
Phillip C. Widman	-	

## EXHIBIT INDEX

5.1*	Opinion of Nixon Peabody LLP
23.1	Consent of Nixon Peabody LLP (Contained in opinion filed as Exhibit 5.1 to this Registration Statement)
23.2*	Consent of PricewaterhouseCoopers LLP, independent accountants
24.1	Power of Attorney (Included on the signature page to this Registration Statement)

\* Filed herewith

#### Exhibit 5.1

799 9th Street NW Suite 500 Washington, DC 20001-4501 202-585-8000

May 3, 2017

Harsco Corporation 350 Poplar Church Road Camp Hill, Pennsylvania 17011

## Ladies and Gentlemen:

We have acted as counsel to Harsco Corporation (the "Company") in connection with the Registration Statement on Form S-8 filed today by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), relating to the proposed issuance of up to 1,000,000 shares (the "Shares") of common stock, par value \$1.25 per share (the "Common Stock"), authorized for issuance pursuant to the Company's 2013 Equity and Incentive Compensation Plan, as amended (the "Plan"). This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Act.

We have examined the originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and all such agreements, certificates of public officials, certificates of officers or other representatives of the Company, and such other documents, certificates and corporate or other records as we have deemed necessary or appropriate as a basis for the opinions set forth herein, including: (i) the Restated Certificate of Incorporation of the Company, as amended to the date hereof (the "Certificate of Incorporation"), (ii) the By-Laws of the Company, as amended to the date hereof (the "By-Laws"), and (iii) certified copies of certain resolutions duly adopted by the Board of Directors of the Company, adopted February 16, 2017, and of the stockholders of the Company, adopted on April 25, 2017. We have also assumed that (i) valid book-entry notations for the issuance of the Shares in uncertificated form will have been duly made in the share register of the Company, (ii) each award agreement setting forth the terms of each award granted pursuant to the Plan is consistent with the Plan and has been duly authorized and validly executed and delivered by the parties thereto, and (iii) at the time of each issuance of Shares, there will be sufficient shares of Common Stock authorized for issuance under the Company's Certificate of Incorporation that have not otherwise been issued or reserved or committed for issuance, and (iv) the price per share paid for Shares issued pursuant to the Plan is not less than the par value of the Shares. As to factual matters material to the opinions set forth below we have relied, without investigation, upon the representations and statements of the Company in the Registration Statement and in such certificates of government officials and officers of the Company as we have deemed necessary for the purpose of the opinions expressed herein.

The opinions stated herein are limited to the federal laws of the United States and the General Corporation Law of the State of Delaware. As used herein, the term "General Corporation Law of the State of Delaware" includes the statutory provisions contained therein, all applicable provisions of the Delaware Constitution and reported judicial decisions interpreting such provisions.

Based upon and subject to the assumptions, exceptions, qualifications and limitations set forth herein, we are of the opinion that:

When the Registration Statement has become effective under the Act and the Shares have been issued and delivered upon payment therefor in accordance with the Plan and any applicable award agreement, the Shares will be duly authorized, validly issued, fully paid and non-assessable.

This opinion letter is limited to the matters expressly stated herein and no opinion is to be inferred or implied beyond the opinion expressly set forth herein. We undertake no, and hereby disclaim any, obligation to make any inquiry after the date hereof or to advise you of any changes in any matter set forth herein, whether based on a change in the law, a change in any fact relating to the Company or any other person or any other circumstance.

We hereby consent to the filing of this opinion as an exhibit to the above-referenced Registration Statement. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Act and the rules and regulations thereunder.

Very truly yours,

/s/ Nixon Peabody LLP

## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 24, 2017 relating to the consolidated financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Harsco Corporation's Annual Report on Form 10-K for the year ended December 31, 2016.

/s/ PricewaterhouseCoopers LLP Philadelphia, Pennsylvania May 3, 2017