

**Harsco Corporation**  
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October 3, 2007

VIA EDGAR

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Timothy A. Geishecker, Senior Counsel

**Re: Harsco Corp.  
Definitive 14A  
Filed on March 20, 2007  
File Number 001-03970**

Dear Mr. Geishecker:

Harsco Corporation (the "Company") received the comment letter from the staff of the Securities and Exchange Commission (the "Commission") dated September 26, 2007 (the "Comment Letter") with respect to its definitive proxy statement, filed March 20, 2007.

The Commission has asked that the Company either respond to the Commission's comments in the Comment Letter by October 26, 2007 or tell the Commission by that time when the Company will provide a response. The Company will soon start the process of closing its books for the quarter ended September 30, 2007 and will also be preparing its quarterly report on Form 10-Q for the quarter. Additionally, the Company wants to allow the members of the compensation committee of the board of directors to have sufficient time to review the Company's response. Accordingly, the Company will be unable to respond by October 26, 2007, but anticipates responding by November 26, 2007. This additional time will enable the Company to fully and adequately respond to the Commission's comments.

If you have any questions regarding the foregoing, please contact the undersigned at (717) 763-7064.

Very truly yours,

/s/ Mark E. Kimmel

Mark E. Kimmel  
General Counsel and  
Corporate Secretary