

As filed with the Securities and Exchange Commission on July 31, 2020

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

(State or other jurisdiction
of incorporation or organization)

350 Poplar Church Road

Camp Hill, Pennsylvania

(Address of Principal Executive Offices)

23-1483991

(I.R.S. Employer
Identification No.)

17011

(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:

Steven R. Barrett, Esq.
Husch Blackwell LLP
736 Georgia Ave., Suite 300
Chattanooga, TN 37402
(423) 266-5500

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," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

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(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee
Common Stock par value \$1.25 per share	2,070,000	\$15.27	\$31,608,900	\$4,102.84

(1) 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.

(2) 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 July 28, 2020, which was \$15.27.

REGISTRATION OF ADDITIONAL SECURITIES

This Registration Statement registers an additional 2,070,000 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 statements on Form S-8 relating to the Plan (File No. 333-188448, filed with the Securities and Exchange Commission on May 8, 2013, and File No. 333-217616, filed with the Securities and Exchange Commission on May 3, 2017), 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 3. Incorporation of Documents by Reference.

The Registrant is subject to the informational and reporting requirements of Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and, in accordance therewith, files reports, proxy statements and other information with the Securities and Exchange Commission (the "Commission"). The following documents, which are on file with the Commission, are incorporated into this Registration Statement by reference:

1. the Registrant's Annual Report on Form 10-K for the year ended December 31, 2019 (Commission File No. 001-03970), filed with the Commission on February 21, 2020, under the Exchange Act;
2. the Registrant's Quarterly Report for the quarter ended March 31, 2020 on Form 10-Q (Commission File No. 001-03970) filed with the Commission on May 8, 2020;
3. the Registrant's Current Reports on Form 8-K (Commission File No. 001-03970) filed with the Commission on January 15, 2020, February 12, 2020, March 31, 2020, April 8, 2020 (as amended by Amendment No. 1 to the Form 8-K filed on June 22, 2020), April 24, 2020, May 12, 2020 and June 26, 2020 (other than information in such Current Reports deemed to have been furnished and not filed in accordance with the rules of the Commission); and
4. the description of the Registrant's Common Stock contained in the Exhibit 4A to the Registrant's Annual Report on Form 10-K (Commission File No. 001-03970) filed with the Commission on February 21, 2020, and all amendments and reports filed with the Commission for the purpose of updating such description.

All documents filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the effective date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold, will be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents; provided,

however, that documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference in this Registration Statement.

Any statement contained in any document incorporated or deemed to be incorporated by reference herein will be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
5.1*	Opinion of Husch Blackwell LLP
10.1	Harsco Corporation 2013 Equity and Incentive Compensation Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (Commission File No. 001-03970) filed with the Commission on April 26, 2013)
10.2	Amendment No. 1 to the Harsco Corporation 2013 Equity and Incentive Compensation Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (Commission File No. 001-03970) filed with the Commission on May 1, 2017)
10.3*	Amendment No. 2 to the 2013 Equity Incentive Compensation Plan
23.1*	Consent of Husch Blackwell LLP (Contained in opinion filed as Exhibit 5.1 to this Registration Statement)
23.2*	Consent of PricewaterhouseCoopers LLP, independent accountants
23.3*	Consent of Ernst & Young LLP, independent accountants
24.1*	Power of Attorney (Included on the signature page to this Registration Statement)

* Filed herewith

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 31st day of July, 2020.

HARSCO CORPORATION

By: /s/ Russell C. Hochman

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 III 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.

<u>/s/ F. Nicholas Grasberger III</u> F. Nicholas Grasberger III	Chairman, President, Chief Executive Officer and Director (Principal Executive Officer)	July 31, 2020
<u>/s/ Peter F. Minan</u> Peter F. Minan	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	July 31, 2020
<u>/s/ David C. Everitt</u> David C. Everitt	Lead Director	July 31, 2020
<u>/s/ James F. Earl</u> James F. Earl	Director	July 31, 2020
<u>/s/ Kathy G. Eddy</u> Kathy G. Eddy	Director	July 31, 2020
<u>/s/ Carolann I. Haznedar</u> Carolann I. Haznedar	Director	July 31, 2020
<u>/s/ Mario Longhi</u> Mario Longhi	Director	July 31, 2020
<u>/s/ Edgar M. Purvis, Jr.</u> Edgar M. Purvis, Jr.	Director	July 31, 2020
<u>/s/ Phillip C. Widman</u> Phillip C. Widman	Director	July 31, 2020

HUSCH BLACKWELL

July 31, 2020

Harsco Corporation
350 Poplar Church Road
Camp Hill, Pennsylvania 17011

Re: Harsco Corporation Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Harsco Corporation, a Delaware corporation (the "Company"), in connection with the preparation of the Registration Statement on Form S-8 (the "Registration Statement") being filed by the Company concurrently herewith with the Securities and Exchange Commission. The Registration Statement relates to the registration under the Securities Act of 1933, as amended (the "Act"), of 2,070,000 additional shares of the Company's common stock, par value \$1.25 per share (the "Shares"), reserved for issuance pursuant to Amendment No. 2 to the Company's 2013 Equity and Incentive Compensation Plan (the "Plan"). This opinion is being furnished in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Act.

As counsel, we have reviewed a Good Standing Certificate with respect to the Company issued by the Secretary of State of Delaware dated as of a recent date. We have also reviewed the organizational documents of the Company, 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"). We have also examined copies of (i) resolutions certified by the Secretary of the Company and adopted at a meeting of the Board of Directors of the Company held on February 21, 2020; and (ii) the duly certified results of the vote by the shareholders of the Company approving the adoption of the Plan at the Company's Annual Meeting of Shareholders held on April 21, 2020. We have relied, as to these and other factual matters which affect our opinion, on the Certificate of the Secretary of the Company dated as of July 31, 2020.

We have 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 or will be 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. We have also assumed the genuineness of all signatures and the authenticity of all items submitted to us as originals and the conformity with the originals of all items submitted to us as copies.

Based upon the foregoing and subject to the qualifications and limitations stated 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, legally and validly issued, fully paid and non-assessable shares of capital stock of the Company.

This opinion is limited to matters governed by the General Corporation Law of the State of Delaware (the “Delaware Act”). We express no opinion as to either the applicability or effect of the laws of any other jurisdiction. 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. This opinion letter is rendered as of the date hereof, and we undertake no, and hereby disclaim, any obligation to make any inquiry after the date hereof or to advise you of any facts, circumstances, events or developments that hereafter may be brought to our attention and that may alter, affect or modify the opinions expressed herein.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the 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, or under the rules and regulations of the Securities and Exchange Commission relating thereto.

Very truly yours,

/s/ Husch Blackwell LLP

HUSCH BLACKWELL LLP

HARSCO CORPORATION
2013 EQUITY AND INCENTIVE COMPENSATION PLAN

Amendment No. 2

WHEREAS, the Board of Directors and stockholders of Harsco Corporation (the “Corporation”) have adopted the 2013 Equity and Incentive Compensation Plan, together with Amendment No. 1 to the 2013 Equity and Incentive Compensation Plan (the “Plan”);

WHEREAS, pursuant to Section 3(a) of the Plan, a total of 7,800,000 shares of the common stock, par value \$1.25 per share, of the Corporation (the “Common Stock”) have been reserved for issuance under the Plan;

WHEREAS, the Corporation desires to increase the number of shares issuable under the Plan to 9,870,000 shares, including shares previously issued thereunder, and to increase the aggregate limit on the number of shares that may be issued or transferred in connection with awards other than stock options or appreciation rights to 6,519,000 shares; and

WHEREAS, Section 18 of the Plan permits the Corporation to amend the Plan from time to time, subject only to certain limitations specified therein;

NOW, THEREFORE, the following amendments and modifications are hereby made a part of the Plan subject to, and effective as of the date of, the approval of stockholders of the Plan as amended at the Corporation’s Annual Meeting of Stockholders on April 21, 2020:

1. Section 3(a) of the Plan shall be, and hereby is, amended such that the first sentence of such section shall hereby read as follows:

“Subject to adjustment as provided in Section 11 of this Plan, the number of shares of Common Stock that may be issued or transferred (A) upon the exercise of Option Rights

or Appreciation Rights, (B) as Restricted Stock and released from substantial risks of forfeiture thereof, (C) in payment of Restricted Stock Units, (D) in payment of Performance Shares or Performance Units that have been earned, (E) as awards contemplated by Section 9 of this Plan, or (F) in payment of dividend equivalents paid with respect to awards made under the Plan will not exceed in the aggregate 9,870,000 shares; provided, that notwithstanding anything in this Section 3, or elsewhere in this Plan, to the contrary and subject to adjustment as provided in Section 11 of this Plan, the aggregate number of shares of Common Stock actually issued or transferred by the Corporation in connection with awards other than Option Rights or Appreciation Rights granted under this Plan will not exceed 6,519,000 shares.”

2. Section 3(b) of the Plan shall be, and hereby is, amended to increase the limit on the aggregate number of shares that may be issued or transferred upon the exercise of Incentive Stock Options to 9,870,000 and the first sentence of such section is hereby to read as follows:

“Notwithstanding anything in this Section 3, or elsewhere in this Plan, to the contrary and subject to adjustment as provided in Section 11 of this Plan, the aggregate number of shares of Common Stock actually issued or transferred by the Corporation upon the exercise of Incentive Stock Options will not exceed 9,870,000 shares.”

3. In all other respects, the Plan, as amended, is hereby ratified and confirmed and shall remain in full force and effect.

IN WITNESS WHEREOF, the Corporation has executed this Amendment No. 2 to the 2013 Equity and Incentive Compensation Plan.

HARSCO CORPORATION

By: /s/Russell C. Hochman
Name: Russell C. Hochman
Title: Corporate Secretary

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 21, 2020 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, 2019.

/s/ PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
July 31, 2020

Consent of Independent Auditors

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to Amendment #2 of the Harsco Corporation 2013 Equity and Incentive Compensation Plan of our report dated May 27, 2020, relating to the combined financial statements of Environmental Solutions (a business of Stericycle, Inc.) as of and for the year ended December 31, 2019 appearing in the Current Report on Form 8-K/A of Harsco Corporation dated June 22, 2020.

/s/ Ernst & Young LLP
Indianapolis, Indiana
July 31, 2020