

**Harsco Corporation**  
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May 27, 2009

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549-2010  
Attention: Dietrich King, Staff Attorney

**Re: Harsco Corp.  
Definitive Proxy Statement on Schedule 14A  
Filed on March 19, 2009  
File Number 001-03970**

Dear Mr. King:

Harsco Corporation (the "Company") received the comment letter from the staff of the Securities and Exchange Commission (the "Commission") dated April 28, 2009 (the "Comment Letter") with respect to its definitive proxy statement, filed March 19, 2009.

The Commission asked that the Company either respond to the Commission's comments in the Comment Letter by May 12, 2009 or tell the Commission by that time when the Company will provide a response. The Company anticipates responding by June 30, 2009. 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) 612-5624.

Very truly yours,

/s/ A. Verona Dorch

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A. Verona Dorch  
Assistant General Counsel and  
Assistant Corporate Secretary