



DIVISION OF
CORPORATION FINANCE

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

December 4, 2015

Mail Stop 4631

Via E-mail

F. Nicholas Grasberger, III
President and Chief Executive Officer
Harsco Corporation
350 Polar Church Road
Camp Hill, Pennsylvania 17011

**Re: Harsco Corporation
Form 10-K for Fiscal Year Ended December 31, 2014
Filed March 2, 2015
File No. 1-03970**

Dear Mr. Grasberger:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2014

Financial Statements, page 47

Note 1- Summary of Significant Accounting Policies, page 57

Reclassifications and Out of Period Adjustments, page 57

1. We note your disclosure stating that you recorded out-of-period adjustments that had the net effect of decreasing after-tax income by \$3.5 million, or \$0.04 per diluted share, for the year ended December 31, 2014. Please expand your disclosure to quantify the amount of each individual error, and provide us with a thorough discussion of each error and a qualitative and quantitative analysis of your conclusion that the errors were not

material individually or in the aggregate requiring a restatement of your 2014 annual financial statements or any previously issued interim or annual financial statements. You may wish to refer to the guidance in ASC 250-10-S99.

2. Please tell us how you considered the out-of-period adjustments in your evaluation of disclosure controls and procedures and internal controls over financial reporting.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Tracie Mariner, Staff Accountant, at (202) 551-3744 if you have questions regarding comments on the financial statements and related matters. You may contact me at (202) 551-3355 with any other questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction