



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2017

Mail Stop 4631

Via E-mail

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

**Re: Harsco Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 26, 2016**  
**File No. 1-03970**

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction