

**Harsco Corporation**  
350 Poplar Church Road  
Camp Hill, PA 17011 USA  
Phone: 717.763.7064  
Fax: 717.763.6424  
Web: www.harsco.com



December 15, 2015

CORRESPONDENCE FILING VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Terence O'Brien, Branch Chief  
Tracie Mariner, Staff Accountant

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

Ladies and Gentlemen:

Harsco Corporation, a Delaware corporation (the "Company"), has received the comment letter from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), dated December 4, 2015 (the "Comment Letter"), with respect to the Company's Form 10-K for the fiscal year ended December 31, 2014, filed March 2, 2015.

The Commission has asked that the Company either respond to the Commission's comments in the Comment Letter within 10 business days or tell the Commission when the Company will provide a response. The Company is currently reviewing the Comment Letter. As discussed with Tracie Mariner on December 11, 2015, the Company is requesting that it be allowed to respond no later than January 5, 2016. This additional time will enable the necessary internal review related to the Company's response to the Comment Letter.

If you have any questions regarding these matters, please do not hesitate to contact the undersigned at 717-730-3681.

Very truly yours,

/s/ F. Nicholas Grasberger

F. Nicholas Grasberger

President and Chief Executive Officer