UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): April 12, 2011

Harsco Corporation

(Exact Name of Registrant as Specified in Charter)

Delaware	1-3970	23-1483991
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

350 Poplar Church Road, Camp Hill, Pennsylvania	17011
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: (717) 763-7064

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure.

Harsco Corporation (the "***Company***") recommends that the Company's stockholders vote "FOR" proposal three (the advisory vote on the compensation of the Company's named executive officers or the "***Say-on-Pay Proposal***") at the Company's 2011 Annual Meeting of Stockholders. In further support of this recommendation, the Company has prepared the stockholder presentation filed as Exhibit 99.1 hereto and incorporated herein by reference (the "***Presentation***"), which Presentation is expected to be utilized by certain Company employees between the date of this Current Report on Form 8-K and the date of the Company's 2011 Annual Meeting of Stockholders, currently scheduled to be held on April 26, 2011, in communications with and the solicitation of votes from certain stockholders of the Company regarding the Say-on-Pay Proposal.

As further explained in the Presentation, for the following reasons, the Company recommends that its stockholders vote "FOR" the Say-on-Pay Proposal:

- Institutional Shareholder Services, or ISS, has recommended a vote "against" the Say-on-Pay Proposal based on incorrect analysis of the relationship between the Company's pay and its performance;
- Glass Lewis and Egan-Jones, two other proxy advisory services, have recommended that the Company's stockholders vote "FOR" the Say-on-Pay Proposal;
- The Company clearly demonstrates in the Presentation that annual performance-based bonuses and performance-based long-term incentive equity awards do not pay out when pre-established performance targets are not achieved; and
- The Company's Compensation Committee is actively involved in managing pay-for-performance and has restricted compensation while supporting the steps the Company's management has taken to improve the performance of the Company.

Item 9.01. Financial Statements and Exhibits.

Exhibit Number	Description
99.1	Stockholder Presentation Entitled "Named Executive Officer Compensation Advisory Vote"

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HARSCO CORPORATION

By: /s/ Mark E. Kimmel

Name: Mark E. Kimmel

Title: Senior Vice President, Chief Administrative Officer, General Counsel and Corporate Secretary

Date: April 12, 2011

EXHIBIT INDEX

Exhibit Number	Description
99.1	Stockholder Presentation Entitled “Named Executive Officer Compensation Advisory Vote”

Exhibit 99.1

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WE HELP BUILD THE WORLD

Named Executive Officer Compensation Advisory Vote

Camp Hill, PA ■ April 12, 2011

Explanatory Note

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The following presentation was prepared for use by those employees of the Registrant authorized to communicate with the media and stockholders of the Registrant pursuant to its internal policies. The information below supplements information contained in the "Compensation Discussion and Analysis" portion of the Registrant's definitive Proxy Statement for its 2011 Annual Meeting. This document may be deemed "soliciting materials" within the meaning of the rules and regulations of the Securities and Exchange Commission promulgated under the Securities Exchange Act of 1934, as amended.

The Purpose of This Communication

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- Harsco Corporation would like to bring to its stockholders' attention a significant disagreement between the Company and Institutional Shareholder Services, or ISS, with respect to ISS's proxy analysis and vote recommendation dated April 5, 2011 (the "Analysis"), regarding a proposal to be voted on at the Company's 2011 Annual Meeting of Stockholders on April 26, 2011
- In its Analysis, ISS recommends a vote "against" the Company's Proposal 3 (Named Executive Officer Compensation Advisory Vote, or Say-on-Pay proposal), asserting a disconnect between Company performance and the compensation of the Company's CEO
- The Company strongly disagrees with ISS's Analysis, as ISS recomputed 2010 CEO compensation to include *estimated values* of the long-term incentives for two performance cycles beginning in 2010 (and ending in 2011 and 2012, respectively), and compared these estimated values to the *payout value* of a performance cycle that began in 2006 and ended in 2008
- The more accurate comparison is of the actual payout to the CEO for the LTIP cycles ending December 31, 2010 and 2009, which in both cases was zero
- ISS cites other reasons for its "against" recommendation, which we believe are also flawed. Actual data shows that our compensation programs and philosophy are based on pay-for-performance
- For the reasons set forth herein, we believe ISS's recommendation is based on flawed and inaccurate analysis and WE URGE YOU TO VOTE "FOR" THE ADVISORY VOTE ON NAMED EXECUTIVE OFFICER COMPENSATION

Pay-for-Performance: Base Salary and Annual Incentive Bonus

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- **Base Salary**
  - **Our Compensation Committee has focused on pay-for-performance by delaying salary increases for top executives, including the CEO, for all of 2010 and at least the first half of 2011 until results improve**
- **Annual Incentive Program (AIP)**
  - Our AIP is based on Economic Value Added (EVA®) targets and achievement of less than 100% of the pre-established EVA targets in a calendar year results in a limited payout or no payout of annual bonuses for that calendar year
  - The table below shows actual EVA performance since 2007 based on an overall Company basis. While performance has lagged in fiscal years 2009 and 2010, so have our bonus payouts for officers such as our CEO whose payouts are based on overall Company EVA:

Calendar Year	EVA Performance	Bonus Payout for Corporate-level Officers
2007	193%	193% of Target
2008	19%	19% of Target
2009	0%	0% of Target
2010	15%	15% of Target
2011	To be determined	To be determined

Pay-for-Performance: LTIP

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- Our LTIP targets are also based on EVA, are pre-established and are the sum of annual EVA targets for the three years covered by the EVA performance cycle
- The three-year cycle of our standard LTIP awards closely aligns pay with performance, as calendar years with poor EVA performance reduce potential payout
  - Example: 2007-2008-2009 cycle (payable January 2010)
    - Poor overall Corporate EVA performance in calendar years 2008 and 2009 led to zero payout, even when combined with exceptional EVA performance in 2007
  - Example: 2008-2009-2010 cycle (payable January 2011)
    - Poor overall Corporate EVA performance in calendar years 2008, 2009 and 2010 led to zero payout
- Our current three-year cycles are shown below:

Three-Year Cycle	Duration of Cycle & Vesting	Metric(s)	Actual Award Date (if earned)	Actual Payout
2009-2011	Three year cycle with 100% vesting at the end	100% EVA Performance Based	2012	Likely 0%
2010-2012	Three year cycle with 100% vesting at the end	50% EVA Performance 50% Time-Based	2013	To be determined

LTIP Performance Years Versus Actual Payout

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Performance Years			Payment	**Actual Payout**
2005	2006	2007	Paid Jan '08	**100%**
2006	2007	2008	Paid Jan '09	**100%**
2007	2008	2009	Paid Jan '10	**0%**
2008	2009	2010	Paid Jan '11	**0%**
2009	2010	2011	To Be Paid Jan '12	**Likely 0%**
2010	2011		To Be Paid Jan '12	**To be determined**
2010	2011	2012	To Be Paid Jan '13	**To be determined**

Retention: The Special Two-Year LTIP Grant

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- **The EVA performance targets for a special 2010-2011 LTIP award were established based on advice of Stern Stewart, one of our compensation consultants**

Two-Year Cycle	Duration of Cycle & Vesting	Metric(s)	Actual Award Date (if earned)
2010-2011	2-year special one-time grant with 100% vesting at the end	100% EVA Performance	2012

- **The Compensation Committee and the Board granted this award due to their concerns with regard to retention of key executives and senior level employees**
- **The Board determined that, without the two-year program, we would be at a competitive employment disadvantage compared to other companies, since at the time of the two-year grant (1) no equity compensation was paid in 2010, (2) no equity compensation was likely to be paid in 2011 (and none was actually paid) and (3) it was likely that no equity compensation would be paid for the 2009-2011 three year cycle**
- **This LTIP award is 100% performance-based (EVA), represents less shares than would be awarded under a typical three-year plan, and payout will only occur in 2012 if the EVA performance targets for the two-year period are achieved**

Other Proxy Advisory Services Recommend a "FOR" vote on NEO Compensation

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Advisory Firm	Recommendation on Proposal 3	Comments
Glass Lewis	Yes	Noted that the Company aligned executive compensation with performance during 2010
Egan-Jones	Yes	Notes strong alignment between our pay-for-performance culture and the long-term interests of our stockholders and the need to attract and retain experienced, highly qualified executives
ISS	No	A flawed analysis led to a negative recommendation by ISS on Proposal 3

Conclusion: The ISS Analysis of Pay-for-Performance is Flawed

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- We believe the ISS Analysis is flawed because, for 2010, it attributes an estimated value to awards requiring future performance and then compares these values to a 2009 number reflecting the payout for 2006-2008 performance
- ISS also questions the fact that, beginning in 2010, a portion of our LTIP is time-based. This change was made to our program in 2010 and moved our LTIP from 100% performance-based to 50% performance-based and 50% time-based. This was done after significant review by the Committee and is based on the need to balance the performance requirement with the need to have awards strongly promoting retention in our long term compensation program. We believe that this is a market practice
- ISS also criticizes our failure to disclose future performance targets. We do not disclose future performance targets for competitive harm reasons, but we do disclose actual EVA results for past years

Clarification: Our Compensation Committee Cannot Exercise Positive Discretion

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- **ISS insinuates that final LTIP payout is determined completely at the discretion of the Compensation Committee**
  - This is incorrect
- **Payout is based on performance; however, the Compensation Committee has retained *negative* discretion (in other words, the Committee can *lower* any payout that may be based on performance if it feels that the individual's performance does not warrant the payout that is calculated based on the pre-established performance targets, but it cannot make payouts in the absence of performance)**

We Urge You to Vote "FOR" The Advisory Vote on Named Executive Officer Compensation

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- **ISS's Analysis is Flawed: It is clear that our CEO's compensation over the past several years has been closely aligned with performance.**
  - The levels of our CEO's compensation opportunities are 33% below ISS's own estimate of the median peer group CEO compensation
- **Our Compensation Committee is actively involved in managing pay-for-performance and has restricted compensation while supporting the steps management has taken to improve the performance of the Company**
- **Harsco has taken bold steps to improve its performance:**
  - New operational leadership has been put in place in all of our Divisions
  - The Company has undertaken significant restructuring programs in both our Infrastructure and Metals divisions over the past 18 months
- **Retaining our key executives is key to our executing upon our plans to improve our performance**