UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 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 24, 2006**

Harsco Corporation

(Exact name of registrant as specified in its charter)

DE	**1-3970**	**23-1483991**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

350 Poplar Church Road, Camp Hill PA, 17011	**17011**
(Address of principal executive offices)	(Zip Code)

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

(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:

[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
[ ] Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12)
[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition

On April 24, 2006, Harsco Corporation issued a press release announcing its earnings for the first quarter of 2006. A copy of the press release is attached hereto as Exhibit 99.1.

This information is being furnished in this report and shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that Section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

Exhibit 99.1. Press release dated April 24, 2006

SIGNATURE

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

Harsco Corporation

(Registrant)

April 24, 2006	**/s/ SALVATORE D. FAZZOLARI**
(Date)	Salvatore D. Fazzolari *President, Chief Financial Officer and Treasurer*

Exhibit Index

99.1	Press release dated April 24, 2006

Harsco Reports Record First Quarter Sales, EPS from Continuing Operations and Cash Flow from Operations; Raises Guidance for 2006

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 -- First quarter diluted EPS from continuing operations up
    47% to a record $0.81
 -- First quarter sales up 20% to a record $770 million
 -- Results benefit from two accretive acquisitions made late
    in the fourth quarter of 2005
 -- First quarter cash flow from operations up 45% to a
    record $70 million
 -- Company raises full-year 2006 guidance for diluted EPS from
    continuing operations to $4.00 to $4.10 from $3.90 to $4.00
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HARRISBURG, Pa., April 24, 2006 (PRIMEZONE) -- Worldwide industrial services and products company Harsco Corporation (NYSE:HSC) today reported record first quarter 2006 results from continuing operations.

First quarter 2006 diluted EPS from continuing operations was a record $0.81, up 47 percent from $0.55 in the first quarter of 2005. Income from continuing operations was $34.3 million, compared with $23.1 million last year, an increase of 49 percent. Overall operating margins improved by 140 basis points to 8.8 percent from 7.4 percent in last year's comparable period. First quarter sales totaled $770 million, also a record, up 20 percent from sales of $640 million in the same period last year. First quarter performance benefited from the Company's November 21, 2005 acquisition of Huennebeck Group GmbH and the December 29, 2005 acquisition of the Northern Hemisphere steel mill services operations of Brambles Industrial Services. Both of these acquisitions were accretive in the first quarter of 2006. Sales in the first quarter of 2006 were reduced by the sale of the Company's U.K.-based Youngman manufacturing operation on October 1, 2005. Negative foreign currency translation reduced first quarter sales by $ 17 million, but it had only a minimal effect on pre-tax income in the quarter.

Commenting on the Company's performance, Harsco Chairman and Chief Executive Officer Derek C. Hathaway said, "We are pleased with the strong start to 2006 that we have seen from each of our four operating groups. Our markets are sound and we continue to maintain leadership positions as well as solid growth opportunities in each. We are especially pleased with the immediate contributions made in the first quarter by our strategic acquisitions in our two largest operating groups. We continue to balance our global growth between organic investments and bolt-on acquisitions within our industrial services area. We fully expect this successful formula to continue for the remainder of 2006 and beyond."

First Quarter Business Review

Mill Services

Sales in the first quarter of 2006 increased by 21 percent to $326 million from $269 million in last year's first quarter. Organic sales growth contributed $12 million, or approximately 4 percent; the acquisitions of Evulca on May 13, 2005 and Brambles on December 29, 2005 contributed $52 million, or 19 percent; and negative foreign currency translation decreased sales by $7 million, or approximately 2 percent. Operating income increased by 24 percent to $33.6 million in the first quarter, up from $27.0 million in the first quarter of last year. Foreign currency translation had only a minimal effect on pre-tax income in the quarter. Operating margins increased by some 20 basis points to 10.3 percent from 10.1 percent in the same period last year.

The outlook for Mill Services remains positive. Liquid steel production in both the U.S. and worldwide is up slightly for the first three months of 2006, and the Company continues to pursue numerous growth opportunities.

Access Services

First quarter 2006 sales increased 23 percent to $226 million from $184 million last year. Organic sales growth contributed $19 million, or approximately 10 percent; the net effect of the acquisition of Huennebeck Group on November 21, 2005 and the sale of U.K.-based Youngman on October 1, 2005 contributed $32 million, or 18 percent; and negative foreign currency translation decreased sales by $9 million, or approximately 5 percent. Operating income increased by 79 percent to $16.8 million in the first quarter, up from $9.4 million in the comparable period of last year. Negative foreign currency translation decreased operating income by approximately $0.3 million in the quarter. Operating margins increased by approximately 230 basis points to 7.4 percent from 5.1 percent in the first quarter of 2005. Margin improvement was the result of improved market conditions, greater operating efficiencies, and the sale of the lower-margin Youngman manufacturing business.

Overall conditions remain solid for the global markets in which Access Services operates. Non-residential construction and industrial maintenance spending continues to increase in many of these markets and the Company continues to evaluate growth opportunities in existing and new markets.

Engineered Products and Services ("All Other")

Sales in the first quarter 2006 increased 23 percent to $130 million from $106 million last year. Operating income increased to $15.4 million, up 71 percent from $9.0 million in the first quarter of last year. Negative foreign currency translation in the quarter decreased sales and operating income by $0.5 million and $0.2 million, respectively. Operating margins improved to 11.9 percent, up some 340 basis points from 8.5 percent last year. This year's higher margins were the result of strong markets, improved operating efficiencies and operating leverage.

All five of the operating units in this Group registered increased sales and operating income in the first quarter of this year compared with the first quarter of 2005. Four of the five units also recorded higher margins, with only Reed Minerals showing slightly lower margins in the quarter due to higher transportation and energy costs.

The outlook for the Engineered Products and Services Group remains positive for 2006. Two new major service contract awards during the second half of 2005 in the Harsco Track Technologies unit are expected to begin generating revenues in the second and third quarters of 2006; record natural gas drillings are expected to keep demand high for the Company's Air-X-Changers air-cooled heat exchanger product line; and generally positive domestic economic activity is expected to continue to benefit this Group's Reed Minerals, IKG and Patterson-Kelley business units.

Gas Technologies

Sales in the first quarter were up 7 percent to $87 million from $82 million last year. Operating income of $2.3 million was up 11 percent from last year's $2.1 million. Operating margins increased by 10 basis points to 2.7 percent from 2.6 percent in the first quarter of last year. The effect of foreign currency translation was minimal. Process improvement efficiencies and improved market conditions in the cryogenics and propane product lines contributed to the better results in the first quarter of 2006.

The Company continues to expect further gradual improvement in the results from the Gas Technologies Group throughout 2006. Cost-containment programs continue to be implemented, the outlook for international operations remains favorable, and measurable progress is being made to bring the valves product line to its historical levels of performance.

Liquidity, Capital Resources and Other Matters

Net cash provided by operating activities for the first quarter of 2006 was a record $70 million, a 45 percent increase over the $48 million for the comparable period of last year. Net cash used by investing activities was $63 million, a 9 percent increase over the $58 million last year. The increased cash usage was due primarily to higher capital expenditures for organic growth, capital initiatives to improve operational efficiencies, and capital expenditures for the businesses acquired in the fourth quarter of 2005.

During the first quarter, the Company's total debt declined by some $12 million to $998 million from $1,010 million at the end of 2005. The debt-to-capital ratio declined by 120 basis points to 49.2 percent at the end of the first quarter of 2006 from 50.4 percent at the end of 2005.

Consistent with the quarterly results, meaningful improvement in Economic Value Added (EVA(R)) continued to be achieved in the first quarter of 2006.

Outlook

The record first quarter results have once again given the Company a solid start to the year. Combined with the positive near-term outlook for its major markets, the Company is confident that full year results will also be another record. As such, the Company is raising its 2006 guidance for diluted EPS from continuing operations to $4.00 - $4.10 from the previous range of $3.90-$4.00 per diluted share. This reflects an increase of 7-10 percent over 2005's diluted EPS from continuing operations of $3.73. As previously noted, 2005's results included a one-time $0.06 per share benefit under the American Jobs Creation Act. No further benefits from this legislation are expected. Also, consistent with the company's strategic plan of investing for growth at certain international locations, the Company received a one-time income tax benefit of $3.6 million, or $0.09 per diluted share in 2005. Without these one-time $0.15 per share-benefits, the Company's new guidance for 2006 reflects an increase in EPS of 12-15 pe rcent over the prior year. Any significant strengthening or weakening of the U.S. dollar against the foreign currencies of the countries in which the Company does business could have a further impact on 2006 results.

For the 2006 second quarter, the Company is forecasting earnings from continuing operations in the range of $1.09 to $1.13 per diluted share, a 10 to 14 percent increase over the $0.99 in the second quarter of 2005.

Forward-Looking Statements

The nature of the Company's business and the many countries in which it operates subject it to changing economic, competitive, regulatory, and technological conditions, risks, and uncertainties. In accordance with the "Safe Harbor" provisions of the Private Securities Litigation Reform Act of 1995, the Company provides the following cautionary remarks regarding important factors which, among others, could cause future results to differ materially from the forward-looking statements, expectations and assumptions expressed or implied herein. Forward-looking statements include information about management's confidence and strategies for performance; expectations for new and existing products, technologies, and opportunities; and expectations regarding growth, sales, cash flows, earnings, and EVA. These statements are identified by the use of such terms as "may," "could," "expect," "anticipate," "intend," "believe," or other comparable terms.

Risk factors and uncertainties which could affect results include, but are not limited to: (1) changes in the worldwide business environment in which the Company operates, including general economic conditions; (2) changes in currency exchange rates, interest rates, and capital costs; (3) changes in the performance of stock and bond markets, particularly in the United States and

United Kingdom; (4) changes in governmental laws and regulations, including taxes and import tariffs; (5) market and competitive changes, including pricing pressures, market demand, and acceptance for new products, services, and technologies; (6) unforeseen business disruptions in one or more of the over 40 countries in which the Company operates due to political instability, civil disobedience, armed hostilities or other calamities; and (7) other risk factors listed from time to time in the Company's SEC reports. The Company cautions that these factors may not be exhaustive and that many of these factors are beyond the Company's abi lity to control or predict. Accordingly, forward-looking statements should not be relied upon as a prediction of actual results. The Company undertakes no duty to update forward-looking statements.

Conference Call

As previously announced, the Company will hold a conference call today at 2:00 p.m. Eastern Time (ET) to discuss its results and respond to questions from the investment community. The conference call will be broadcast live through the Harsco Corporation website at www.harsco.com. The call can also be accessed by telephone by dialing (800) 611-4920, or (706) 634-5923 from outside the United States and Canada. Enter Conference ID number 6384358. Listeners are advised to dial in at least five minutes prior to the call. Replays will be available via the Harsco website, or by telephone beginning approximately 5:00 pm ET today. The telephone replay dial-in number is (800) 642-1687, or (706) 645-9291 from outside the United States and Canada. Enter Conference ID number 6384358.

About Harsco

Harsco Corporation is a diversified, worldwide industrial services and products company with four market-leading business groups that provide mill services, access services, engineered products and services, and gas containment and control technologies to customers around the globe. The Company employs approximately 21,000 people in 45 countries of operation. Additional information can be found at www.harsco.com.

The Harsco Corporation logo is available at: http://www.primezone.com/newsroom/prs/?pkgid=361

HARSCO CORPORATION
CONSOLIDATED STATEMENTS OF INCOME (Unaudited)

(In thousands, except per share amounts)

	Three Months Ended March 31	
	2006	2005
Revenues from continuing operations:		
Service sales	$ 572,631	$ 469,573
Product sales	196,922	170,488
Total revenues	769,553	640,061
Costs and expenses from continuing operations:		
Cost of services sold	422,824	352,405
Cost of products sold	156,224	141,242
Selling, general and administrative expenses	120,570	97,037
Research and development expenses	691	659
Other expenses	1,867	1,442
Total costs and expenses	702,176	592,785
Operating income from continuing operations	67,377	47,276
Equity in income of unconsolidated entities, net	61	79
Interest income	890	577
Interest expense	(14,090)	(10,443)
Income from continuing operations before income taxes and minority interest	54,238	37,489
Income tax expense	(17,673)	(12,109)
Income from continuing operations before minority interest	36,565	25,380
Minority interest in net income	(2,315)	(2,327)
Income from continuing operations	34,250	23,053

Discontinued operations:		
Income/(loss) from operations of discontinued business	11	(26)
Loss on disposal of discontinued business	--	(9)
Income/(loss) related to discontinued defense business	(6)	38
Income tax expense	(3)	(1)
Income from discontinued operations	2	2
Net Income	$ 34,252	$ 23,055
Average shares of common stock outstanding	41,822	41,503
Basic earnings per common share:		
Continuing operations	$ 0.82	$ 0.56
Discontinued operations	--	--
Basic earnings per common share	$ 0.82	$ 0.56
Diluted average shares of common stock outstanding	42,273	41,978
Diluted earnings per common share:		
Continuing operations	$ 0.81	$ 0.55
Discontinued operations	--	--
Diluted earnings per common share	$ 0.81	$ 0.55

HARSCO CORPORATION
CONSOLIDATED BALANCE SHEETS (Unaudited)

(In thousands)	March 31 2006	December 31 2005(a)
ASSETS		
Current assets:		
Cash and cash equivalents	$ 98,852	$ 120,929
Accounts receivable, net	648,240	666,252
Inventories	280,133	251,080
Other current assets	59,710	60,436
Assets held-for-sale	2,341	2,326
Total current assets	1,089,276	1,101,023
Property, plant and equipment, net	1,173,175	1,139,808
Goodwill, net	563,026	559,629
Intangible assets, net	78,464	78,839
Other assets	94,425	96,505
Total assets	$2,998,366	$2,975,804
LIABILITIES		
Current liabilities:		
Short-term borrowings	$ 110,263	$ 97,963
Current maturities of long-term debt	5,615	6,066
Accounts payable	251,991	247,179
Accrued compensation	62,107	75,742
Income taxes payable	41,423	42,284
Dividends payable	13,622	13,580
Insurance liabilities	45,042	47,244
Other current liabilities	224,169	218,345
Total current liabilities	754,232	748,403
Long-term debt	882,175	905,859
Deferred income taxes	128,377	123,334
Insurance liabilities	53,674	55,049
Retirement plan liabilities	99,160	98,946
Other liabilities	50,853	50,319
Total liabilities	1,968,471	1,981,910

STOCKHOLDERS' EQUITY		
Common stock	85,486	85,322
Additional paid-in capital	159,537	152,899
Accumulated other comprehensive loss	(158,768)	(167,318)
Retained earnings	1,546,845	1,526,216
Treasury stock	(603,205)	(603,225)
Total stockholders' equity	1,029,895	993,894
Total liabilities and stockholders' equity	$2,998,366	$2,975,804

(a) Reclassified for comparative purposes.

HARSCO CORPORATION
CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited)

	Three Months Ended March 31	
(In thousands)	2006	2005
Cash flows from operating activities:		
Net income	$ 34,252	$ 23,055
Adjustments to reconcile net income to net cash provided (used) by operating activities:		
Depreciation	58,415	48,760
Amortization	1,836	660
Equity in income of unconsolidated entities, net	(61)	(79)
Other, net	2,336	3,818
Changes in assets and liabilities, net of acquisitions and dispositions of businesses:		
Accounts receivable	27,464	9,129
Inventories	(27,611)	(32,633)
Accounts payable	(10,250)	593
Accrued interest payable	4,710	5,374
Accrued compensation	(14,543)	(13,512)
Other assets and liabilities	(6,708)	2,978
Net cash provided by operating activities	69,840	48,143
Cash flows from investing activities:		
Purchases of property, plant and equipment	(66,940)	(58,301)
Net source of cash associated with the purchases of businesses	2,264	--
Proceeds from sale of assets	1,324	358
Net cash used by investing activities	(63,352)	(57,943)
Cash flows from financing activities:		
Short-term borrowings, net (including reclassifications to/from long-term debt)	10,352	25,909
Current maturities and long-term debt:		
Additions	59,841	24,521
Reductions (including reclassifications to short-term borrowings)	(92,484)	(41,752)
Cash dividends paid on common stock	(13,580)	(12,434)
Common stock issued-options	6,345	4,410
Other financing activities	(2,266)	(2,343)
Net cash used by financing activities	(31,792)	(1,689)
Effect of exchange rate changes on cash	3,227	(4,199)
Net decrease in cash and cash equivalents	(22,077)	(15,688)
Cash and cash equivalents at beginning of period	120,929	94,093
Cash and cash equivalents at end of period	$ 98,852	$ 78,405

HARSCO CORPORATION
REVIEW OF OPERATIONS BY SEGMENT (Unaudited)
(In thousands)

	Three Months Ended March 31, 2006		Three Months Ended March 31, 2005	
	Sales	Operating Income (loss)	Sales	Operating Income (loss)
Mill Services Segment	$326,235	$33,580	$268,635	$27,001
Access Services Segment	225,794	16,783	183,577	9,366
Gas Technologies Segment	87,488	2,327	82,134	2,097
Engineered Products and Services ("all other") Category	130,036	15,438	105,715	9,031
General Corporate	--	(751)	--	(219)
Consolidated Totals	$769,553	$67,377	$640,061	$47,276

CONTACT: Harsco Corporation
Media:
Kenneth D. Julian
(717) 730-3683
kjulian@harsco.com
Investor:
Eugene M. Truett
(717) 975-5677
etruett@harsco.com