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) **July 27, 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**

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(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 July 27, 2006, Harsco Corporation issued a press release announcing its earnings for the second quarter and first six months 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 July 27, 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)

July 27, 2006	**/s/ SALVATORE D. FAZZOLARI**
(Date)	Salvatore D. Fazzolari *President, Chief Financial Officer and Treasurer*

Exhibit Index

99.1	Press release dated July 27, 2006

Harsco Reports 29 Percent Increase in Second Quarter Earnings; Company Sees Growth Continuing in Second Half and Beyond and Raises Full-Year Outlook

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 --   Second quarter diluted EPS from continuing operations up 29
      percent to a record $1.28; sales up 24 percent to a record $866
      million
 --   Improvement led by a 72 percent increase in operating income from
      the Company's Access Services Segment
 --   Company raises its full-year 2006 guidance for diluted EPS from
      continuing operations to $4.32 to $4.42, from $4.00 to $4.10
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HARRISBURG, Pa., July 27, 2006 (PRIMEZONE) -- Worldwide industrial services and products company Harsco Corporation (NYSE:HSC) today reported record second quarter 2006 results from continuing operations.

Second quarter 2006 diluted EPS from continuing operations was $1.28, up 29 percent from $0.99 in the second quarter of 2005. Income from continuing operations was $54.1 million, compared with $41.8 million last year, an increase of 29 percent. Overall operating margins improved by 60 basis points to 11.3 percent from 10.7 percent in last year's comparable period. Second quarter sales were up 24 percent to $866 million, from $696 million last year. Second 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 acquisitions were accretive in the second quarter of 2006. Compared with the second quarter of 2005, sales in the second quarter of 2006 were reduced as a result of the sale of the Company's U.K.-based Youngman manufacturing operation on October 1, 2005. Positive foreign currency translation contributed approximately $4.4 m illion to this year's second quarter sales and $0.8 million to pre-tax income.

For the first six months of 2006, sales, income from continuing operations, and diluted earnings per share were all records. Income from continuing operations was $88.3 million, or $2.09 per diluted share, compared with income from continuing operations of $64.9 million, or $1.54 per diluted share in the first six months of 2005, an increase in both income and diluted EPS of 36 percent. Sales for the first six months of 2006 were $1.64 billion, an increase of 22 percent from $1.34 billion in the same period a year ago. Foreign currency translation reduced first half sales by $12.2 million, but contributed $0.8 million to pre-tax income.

Commenting on the Company's results, Harsco Chairman and Chief Executive Officer Derek C. Hathaway said, "Our strategies for securing Harsco's long-term growth through increasing internationalization and a focused, industrial services-based portfolio are now clearly paying off. The excellent results of the second quarter and first half of 2006 reflect strong organic growth across our core industrial service markets, as well as the added contributions of 2005's late-year acquisitions. We look for Harsco's gathering strength to continue through the second half of 2006 and into 2007, supported by our market-leading services and products to the global steel, infrastructure and energy markets.

"We see many opportunities to continue strengthening our position, not only in our current major markets but also in key economies where substantial programs for infrastructure modernization and expansion are underway. Within the next three to five years, it is our objective to approximately double our presence in the Latin American, Asia/Pacific, Middle East and Africa, and Eastern European markets to approximately 30 percent of total Harsco revenues, and with a growing revenue base overall. This further geographic balancing of our revenue profile, already more than 60 percent international, will complement our existing market leadership positions in North America and Western Europe with expanded opportunities to further accelerate our worldwide momentum, and without dependence on any one region's economic or political circumstances."

Second Quarter Business Review

Mill Services

Sales in the second quarter of 2006 increased by 27 percent to $344 million from $271 million in last year's second quarter. Organic sales growth contributed $13 million, or approximately 5 percent; the acquisitions of Evulca on May 13, 2005 and the Brambles Northern Hemisphere steel mill services operations on December 29, 2005 contributed $56 million, or 21 percent; and positive foreign currency translation increased sales by $3 million, or approximately 1 percent. Operating income increased by 15 percent to $38.5 million in the second quarter, up from $33.4 million in the second quarter of last year. Foreign currency translation contributed $0.9 million to pre-tax income in the quarter. While operating margins decreased to 11.2 percent from 12.3 percent in the same period last year, they were up 90 basis points sequentially from the first quarter of 2006. Included in last year's second quarter was $2.8 million in net pre-tax income, or approximately $0.05 per share, due to a gain on the disposal of assets related to exiting an underperforming contract, partially offset by reorganization costs.

The improved results for the second quarter of 2006 reflect the Brambles acquisition, strong global steel production, new contract signings, and the effectiveness of the Company's ongoing cost control initiatives.

The second half outlook remains positive. The Brambles acquisition is expected to continue to be accretive, global steel production is forecast to continue to be up year-over-year, and the Company foresees new contract signings in coming quarters. In addition, the Company will continue to aggressively manage its costs to protect its margins.

Access Services

Second quarter 2006 sales increased 31 percent to $270 million from $207 million last year. Organic sales growth contributed $20 million, or approximately 10 percent; the net effect of the November 21, 2005 acquisition of Huennebeck Group and the October 1, 2005 sale of the U.K.-based Youngman manufacturing business contributed $42 million, or 20 percent; and positive foreign currency translation increased sales by $1 million, or approximately 1 percent. Operating income increased by 72 percent to $36.7 million in the second quarter, up from $21.3 million in the comparable period of last year. Positive foreign currency translation increased operating income by approximately $0.1 million in the quarter. Operating margins increased by approximately 330 basis points to 13.6 percent from 10.3 percent in the second quarter of 2005.

The improved second quarter performance was the result of better than expected sales and income from the Huennebeck acquisition and strong organic operating results due to improving non-residential construction and industrial plant maintenance market conditions in North America, Europe and the Middle East.

The outlook for the second half of 2006 and 2007 is positive. The Company expects that Huennebeck will continue to be accretive in the second half of 2006. Market data indicates the beginning of a multi-year global upswing in non-residential infrastructure build. In addition, the Company expects further market share gains due to geographic expansion and signings of new industrial plant maintenance contracts for its growing range of access services.

Engineered Products and Services ("All Other")

Sales in the second quarter of 2006 increased 19 percent to $152 million from $128 million last year. Operating income increased to $22.0 million, up 20 percent from $18.3 million in the second quarter of last year. Foreign currency translation in the quarter decreased sales by $0.3 million, but had a positive $0.1 million impact on operating income. Operating margins improved to 14.5 percent, up some 20 basis points from 14.3 percent last year.

All five of the operating units in this Group registered increased sales in the second quarter of this year compared with the second quarter of 2005, due to strong end-market demand. Four of the five units also recorded higher operating income, with only Reed Minerals showing lower income in the quarter compared with last year's second quarter due to continued higher transportation and energy costs.

Strength in the non-residential construction, rail transportation and energy markets give the Company confidence in the outlook for this group of operations. Backlogs remain high and new bookings are favorable for future growth.

Gas Technologies

Sales in the second quarter were up 11 percent to $99 million from $90 million last year. Operating income of $1.2 million was down 66 percent from last year's $3.6 million. Operating margins were 1.2 percent compared with 4.0 percent in the second quarter of last year. Income in the second quarter of 2006 was negatively impacted by higher commodity and retrospective insurance costs. Without these higher commodity costs and insurance charge, quarterly operating income would have been comparable to last year and margins would have been approximately 80 basis points lower. The effect of foreign currency translation was minimal.

The Company anticipates a stronger second half for this segment as increasingly robust end market demand is driving improved backlogs for the Company's high pressure cylinders, cryogenic tanks, and propane tanks, the segment's three largest product sectors. The second half also typically benefits from seasonality factors, notably in propane tanks. The Company continues to move forward in its cost containment and operational improvement programs, particularly in its valve business, in its efforts to bring this segment to more historical levels of earnings and margins.

Liquidity, Capital Resources and Other Matters

Net cash provided by operating activities for the second quarter of 2006 was a record $114 million, a 33 percent increase over the $86 million for the comparable period of last year. Net cash used by investing activities was $98 million, a 38 percent increase over the $71 million last year. The increased use of cash 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. Net cash provided by operating activities for the first six months of 2006 was a record $184 million, compared with $134 million in 2005, an increase of 37 percent.

During the first half, the Company's total debt decreased by some $3 million to $1.0 billion as of June 30, 2006. The debt-to-capital ratio decreased by 260 basis points to 47.8 percent at the end of the second quarter of 2006, down 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 second quarter and first half of 2006.

Outlook

The Company continues to see strong end markets which underpin its confidence in delivering positive results for the second half of 2006. As a result, the Company is raising its guidance for diluted EPS from continuing operations to $4.32 - $4.42 from the previous range of $4.00 - $4.10 per diluted share. Using the midpoint of the guidance, this reflects an increase of 17 percent over

2005's diluted EPS from continuing operations of $3.73. As previously noted, 2005's fourth quarter results included a one-time $0.06 per share benefit under the American Jobs Creation Act. No further benefits from this legislation are expected. Consistent with the Company's strategic plan of investing for growth at certain international locations, the Company also recorded in 2005's fourth quarter a one-time income tax benefit of $3.6 million, or $0.09 per diluted share. Without these one-time $0.15 per share-benefits, the midpoint of the Company's new guidance for 2006 reflects an increase in EPS of approximately 22 percent ov er the prior year.

For the 2006 third quarter, the Company is forecasting earnings from continuing operations in the range of $1.20 to $1.25 per diluted share, a 26 to 32 percent increase over the $0.95 in the third 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 1397169. 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 1397169.

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. Harsco's common stock is a component of the S&P MidCap 400 Index and the Russell 1000 Index. 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 June 30 2006	Three Months Ended June 30 2005	Six Months Ended June 30 2006	Six Months Ended June 30 2005
Revenues from continuing operations:				
Service sales	$ 636,393	$498,787	$1,209,024	$ 968,360
Product sales	229,123	197,360	426,045	367,848
Total revenues	865,516	696,147	1,635,069	1,336,208
Costs and expenses from continuing operations:				
Cost of services sold	457,133	367,401	879,957	719,806

Cost of products sold	184,430	158,914	340,654	300,156
Selling, general and administrative expenses	123,914	95,212	244,484	192,248
Research and development expenses	719	711	1,410	1,370
Other (income) expenses	1,679	(593)	3,546	849
Total costs and expenses	767,875	621,645	1,470,051	1,214,429
Operating income from continuing operations	97,641	74,502	165,018	121,779
Equity in income of unconsolidated entities, net	102	42	163	120
Interest income	918	567	1,808	1,145
Interest expense	(14,617)	(10,419)	(28,707)	(20,862)
Income from continuing operations before income taxes and minority interest	84,044	64,692	138,282	102,182
Income tax expense	(27,908)	(20,647)	(45,581)	(32,757)
Income from continuing operations before minority interest	56,136	44,045	92,701	69,425
Minority interest in net income	(2,078)	(2,232)	(4,393)	(4,560)
Income from continuing operations	54,058	41,813	88,308	64,865
Discontinued operations:				
Loss from operations of discontinued business	(290)	(316)	(280)	(341)
Gain on disposal of discontinued business	--	204	--	195
Income/(loss) related to discontinued defense business	(6)	(6)	(12)	32
Income tax expense	112	44	110	43
Loss from discontinued operations	(184)	(74)	(182)	(71)
Net Income	$53,873(a)	$ 41,739	$ 88,126	$ 64,794
Average shares of common stock outstanding	41,961	41,612	41,892	41,558
Basic earnings per common share:				
Continuing operations	$ 1.29	$ 1.00	$ 2.11	$ 1.56
Discontinued operations	--	--	--	--
Basic earnings per common share	$ 1.28(a)	$ 1.00	$ 2.10(a)	$ 1.56
Diluted average shares of common stock outstanding	42,222	42,046	42,169	42,012
Diluted earnings per common share:				
Continuing operations	$ 1.28	$ 0.99	$ 2.09	$ 1.54
Discontinued operations	--	--	--	--
Diluted earnings per common share	$ 1.28	$ 0.99	$ 2.09	$ 1.54

(a) Does not total due to rounding.

Harsco Corporation
CONSOLIDATED BALANCE SHEETS (Unaudited)

(In thousands)	June 30 2006	December 31 2005 (a)
ASSETS		
Current assets:		
Cash and cash equivalents	$ 88,270	$ 120,929
Accounts receivable, net	706,355	666,252
Inventories	269,882	251,080
Other current assets	62,986	60,436
Assets held-for-sale	2,815	2,326
Total current assets	1,130,308	1,101,023
Property, plant and equipment, net	1,224,883	1,139,808
Goodwill, net	578,357	559,629
Intangible assets, net	80,126	78,839
Other assets	94,670	96,505
Total assets	$ 3,108,344	$ 2,975,804
LIABILITIES		
Current liabilities:		
Short-term borrowings	$ 63,378	$ 97,963
Current maturities of long-term debt	12,374	6,066
Accounts payable	251,779	247,179
Accrued compensation	71,316	75,742
Income taxes payable	42,790	42,284
Dividends payable	13,650	13,580
Insurance liabilities	44,601	47,244
Other current liabilities	247,345	218,345
Total current liabilities	747,233	748,403
Long-term debt	931,293	905,859
Deferred income taxes	118,161	123,334
Insurance liabilities	57,498	55,049
Retirement plan liabilities	103,016	98,946
Other liabilities	51,999	50,319
Total liabilities	2,009,200	1,981,910
STOCKHOLDERS' EQUITY		
Common stock	85,592	85,322
Additional paid-in capital	164,188	152,899
Accumulated other comprehensive loss	(134,498)	(167,318)
Retained earnings	1,587,067	1,526,216
Treasury stock	(603,205)	(603,225)
Total stockholders' equity	1,099,144	993,894
Total liabilities and stockholders' equity	$ 3,108,344	$ 2,975,804

(a) Reclassified for comparative purposes.

Harsco Corporation
CONSOLIDATED STATEMENTS OF CASH FLOWS (Unaudited)

(In thousands)	Three Months Ended June 30 2006	2005	Six Months Ended June 30 2006	2005
Cash flows from operating activities:				
Net income	$ 53,873	$ 41,739	$ 88,126	$ 64,794
Adjustments to reconcile net income to net cash provided (used) by operating activities:				
Depreciation	60,973	48,703	119,388	97,463
Amortization	1,921	610	3,757	1,270
Equity in income of				

unconsolidated entities, net	(102)	(42)	(163)	(120)
Other, net	3,386	760	5,722	4,578
Changes in assets and liabilities, net of acquisitions and dispositions of businesses:				
Accounts receivable	(42,821)	(16,409)	(15,358)	(7,280)
Inventories	13,660	(16,843)	(13,950)	(49,476)
Accounts payable	678	2,090	(9,572)	2,683
Accrued interest payable	8,389	8,803	13,098	14,177
Accrued compensation	7,247	5,824	(7,296)	(7,689)
Other assets and liabilities	7,263	11,108	556	14,086
Net cash provided by operating activities	114,467	86,343	184,308	134,486
Cash flows from investing activities:				
Purchases of property, plant and equipment	(99,866)	(77,476)	(166,807)	(135,777)
Net use of cash associated with the purchases of businesses	(3,199)	(8,147)	(935)	(8,147)
Proceeds from sale of assets	4,564	14,138	5,889	14,496
Other investing activities	118	--	118	--
Net cash used by investing activities	(98,383)	(71,485)	(161,735)	(129,428)
Cash flows from financing activities:				
Short-term borrowings, net (including reclassifications to/from long-term debt)	(51,863)	29,314	(41,511)	55,223
Current maturities and long-term debt:				
Additions	146,340	44,541	206,181	69,062
Reductions (including reclassifications to/from short-term borrowings)	(114,237)	(51,599)	(206,722)	(93,351)
Cash dividends paid on common stock	(13,624)	(12,477)	(27,204)	(24,911)
Common stock issued-options	4,269	1,662	10,614	6,071
Other financing activities	(1,203)	(1,160)	(3,469)	(3,503)
Net cash provided (used) by financing activities	(30,318)	10,281	(62,111)	8,591
Effect of exchange rate changes on cash	3,652	(3,993)	6,879	(8,191)
Net increase (decrease) in cash and cash equivalents	(10,582)	21,146	(32,659)	5,458
Cash and cash equivalents at beginning of period	98,852	78,405	120,929	94,093
Cash and cash equivalents at end of period	$ 88,270	$ 99,551	$ 88,270	$ 99,551

Harsco Corporation
REVIEW OF OPERATIONS BY SEGMENT (Unaudited)
(In thousands)

	Three Months Ended June 30, 2006		Three Months Ended June 30, 2005	
	Sales	Operating Income (loss)	Sales	Operating Income (loss)
Mill Services Segment	$ 344,295	$ 38,529	$ 271,286	$ 33,404
Access Services Segment	269,660	36,652	206,597	21,253
Gas Technologies Segment	99,494	1,223	90,034	3,630
Engineered Products & Services ("all other") Category	152,067	22,001	128,230	18,280
General Corporate	--	(764)	--	(2,065)
Consolidated Totals	$ 865,516	$ 97,641	$ 696,147	$ 74,502

	Six Months Ended June 30, 2006		Six Months Ended June 30, 2005	
	Sales	Operating Income (loss)	Sales	Operating Income (loss)
Mill Services Segment	$ 670,530	$ 72,109	$ 539,921	$ 60,405
Access Services Segment	495,454	53,435	390,174	30,619
Gas Technologies Segment	186,982	3,550	172,168	5,728
Engineered Products & Services ("all other") Category	282,103	37,439	233,945	27,311
General Corporate	--	(1,515)	--	(2,284)
Consolidated Totals	$1,635,069	$ 165,018	$1,336,208	$ 121,779

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