



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

May 27, 2010

via U.S. mail and facsimile

Salvatore D. Fazzolari, Chief Executive Officer
Harsco Corporation
350 Poplar Church Road
Camp Hill, Pennsylvania 17011

**RE: Harsco Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Definitive Proxy filed March 24, 2010
File No. 001-03970**

Dear Mr. Fazzolari:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief