

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

DIVISION OF CORPORATION FINANCE

June 13, 2022

Anshooman Aga Chief Financial Officer Harsco Corporation 350 Poplar Church Road Camp Hill, PA 17011

> Re: Harsco Corporation Form 10-K for the Year Ended December 31, 2021 Filed February 24, 2022 File No. 001-03970

Dear Mr. Aga:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services