

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED]  
OR  
 TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the fiscal year ended December 31, 1993

HARSCO CORPORATION SAVINGS PLAN  
(Full title of the Plan)

HARSCO CORPORATION  
(Name of issuer of the securities held pursuant to the Plan)

Camp Hill, PA 17001-8888  
(Address of principal executive office)

Telephone - (717) 763-7064

Financial Statements and Exhibits

(a) Financial Statements.

The financial statements filed as part of this report are listed in the  
Index to Financial Statements included herein.

(b) Exhibits.

- (1) Consent of Independent Accountants
- (2) Participant's Statement of Account
- (3) Description of Federal Tax Considerations

HARSCO CORPORATION SAVINGS PLAN

INDEX TO FINANCIAL STATEMENTS

FORM 11-K ANNUAL REPORT

Report of Independent Accountants

Financial Statements:

Statements of Net Assets Available for Benefits with Fund  
Information:

December 31, 1993 - Funds A and C (commingled), Funds B, E and F  
December 31, 1992 - Funds A and C (commingled), Funds B, E and F

Statements of Changes in Net Assets Available for Benefits with Fund  
Information for the year ended:

December 31, 1993 - Funds A and C (commingled), Funds B, E and F

Notes to Financial Statements

Supplemental Schedules:

Assets Held for Investment Purposes as of December 31, 1993 - 27(a)\*  
Reportable Transactions for the year ended December 31, 1993 - 27(d)\*

\* Refer to item numbers in Form 5500 (Annual Return/Report of Employee  
Benefit Plan) for the plan year ended December 31, 1993.

REPORT OF INDEPENDENT ACCOUNTANTS

To the Plan Administrative Committee  
of the Harsco Corporation Savings Plan:

We have audited the accompanying financial statements of the Harsco Corporation Savings Plan listed in the index on page 3 of this Form 11-K. These financial statements are the responsibility of the Administrative Committee. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1993 and 1992, and the changes in net assets available for benefits for the year ended December 31, 1993 in conformity with generally accepted accounting principles.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of Assets Held for Investment Purposes and Reportable Transactions are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The Fund Information in the statement of net assets available for benefits with fund information and the statement of changes in net assets available for benefits with fund information is presented for purposes of additional analysis rather than to present the net assets available for plan benefits and changes in net assets available for plan benefits of each fund. The supplemental schedules and fund information have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

As discussed in Note 2 to the financial statements, the Company changed its method of accounting for participant withdrawals in 1993.

COOPERS & LYBRAND  
Philadelphia, Pennsylvania  
June 28, 1994

HARSCO CORPORATION SAVINGS PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION

December 31, 1993

	Total	Harsco Common Stock Funds A & C	Fixed Income Fund B	Managed Equity Fund E	Indexed Equity Fund F
<b>Assets</b>					
Investments, at fair value (Note 2)					
Harsco Corporation 1,600,001 shares of common stock (cost \$35,950,538)	\$ 65,000,026	\$ 65,000,026	\$ -	\$ -	\$ -
Mutual Funds (cost \$4,533,225 and \$2,165,754, respectively)	7,039,418	-	-	4,741,050	2,298,368
Short-term investments (at cost which approximates market)	622	388	143	64	27
	<u>72,040,066</u>	<u>65,000,414</u>	<u>143</u>	<u>4,741,114</u>	<u>2,298,395</u>
Investments, at contract value (Note 2)					
Guaranteed rate group annuity contract	17,218,187	-	17,218,187	-	-
Total investments	<u>89,258,253</u>	<u>65,000,414</u>	<u>17,218,330</u>	<u>4,741,114</u>	<u>2,298,395</u>
Contributions Receivable:					
Employer's	365,228	365,228	-	-	-
Participants'	1,522,893	797,358	318,503	257,858	149,174
Interest Receivable	32,759	-	-	-	32,759
Receivable from Harsco Savings Plan II	43,817	43,817	-	-	-
Total receivables	<u>1,964,697</u>	<u>1,206,403</u>	<u>318,503</u>	<u>257,858</u>	<u>181,933</u>

Interfund balance	-	(19,188)	19,188	-	-
Total assets	91,222,950	66,187,629	17,556,021	4,998,972	2,480,328
Net assets available for benefits	\$ 91,222,950	\$ 66,187,629	\$ 17,556,021	\$ 4,998,972	\$ 2,480,328

The accompanying notes are an integral part of the financial statements.

HARSCO CORPORATION SAVINGS PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION

December 31, 1992

	Total	Harsco Common Stock Funds A & C	Fixed Income Fund B	Managed Equity Fund E	Indexed Equity Fund F
Assets					
Investments, at fair value (Note 2)					
Harsco Corporation 1,521,033 shares of common stock (cost \$31,846,466)	\$ 57,618,313	\$ 57,618,313	\$ -	\$ -	\$ -
Mutual Funds (cost \$2,402,963 and \$1,090,057, respectively)	3,406,315	-	-	2,285,430	1,120,885
Short-term investments (at cost which approximates market)	1,236,344	381,911	467,177	257,189	130,067
	62,260,972	58,000,224	467,177	2,542,619	1,250,952
Investments, at contract value (Note 2)					
Guaranteed rate group annuity contract	15,746,905	-	15,746,905	-	-
Total investments	78,007,877	58,000,224	16,214,082	2,542,619	1,250,952
Contributions Receivable:					
Employer's	178,144	178,144	-	-	-
Participants'	767,667	390,888	174,865	127,394	74,520
Interest Receivable	3,066	2,414	-	423	229
Receivable from Harsco Savings Plan II	3,831	3,672	-	159	-
Total receivables	952,708	575,118	174,865	127,976	74,949
Interfund balance	-	(82)	(96)	2,224	(2,046)
Total assets	78,960,585	58,575,260	16,388,851	2,672,819	1,323,655
Liabilities					
Payables for employee withdrawals	(570,430)	(348,467)	(179,996)	(20,113)	(21,854)
Net assets available for benefits	\$ 78,390,155	\$ 58,226,793	\$ 16,208,855	\$ 2,652,706	\$ 1,301,801

The accompanying notes are an integral part of the financial statements.

HARSCO CORPORATION SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION

For the year ended December 31, 1993

	Total	Harsco Common Stock Funds A & C	Fixed Income Fund B	Managed Equity Fund E	Indexed Equity Fund F
Assets					
Additions to net assets attributed to:					

Investment income					
Net appreciation in fair value of investments	\$ 4,468,987	\$ 4,028,326	\$ -	\$ 335,561	\$ 105,100
Dividends	2,699,388	2,200,586	-	415,643	83,159
Interest - short-term investments	23,200	14,153	6,444	1,719	884
Interest - group annuity contract	1,091,766	-	1,091,766	-	-
	<u>8,283,341</u>	<u>6,243,065</u>	<u>1,098,210</u>	<u>752,923</u>	<u>189,143</u>
Cash Contributions:					
Employer's, less forfeitures of \$154,118	3,511,065	3,511,065	-	-	-
Participant's	9,840,855	5,057,746	2,070,329	1,724,455	988,325
Participants transferred from Harsco Savings Plan II	50,373	40,311	6,828	1,875	1,359
Total additions	<u>21,685,634</u>	<u>14,852,187</u>	<u>3,175,367</u>	<u>2,479,253</u>	<u>1,178,827</u>
Deductions					
Deductions from net assets attributed to:					
Employee withdrawals	9,423,269	6,402,944	2,473,122	373,017	174,186
Total deductions	<u>9,423,269</u>	<u>6,402,944</u>	<u>2,473,122</u>	<u>373,017</u>	<u>174,186</u>
Net increase prior to interfund transfers	12,262,365	8,449,243	702,245	2,106,236	1,004,641
Interfund transfers	-	(836,874)	464,925	219,917	152,032
Net increase	<u>12,262,365</u>	<u>7,612,369</u>	<u>1,167,170</u>	<u>2,326,153</u>	<u>1,156,673</u>
Net assets available for benefits:					
December 31, 1992, as previously reported	78,390,155	58,226,793	16,208,855	2,652,706	1,301,801
Cumulative effect of accounting change (Note 2)	570,430	348,467	179,996	20,113	21,854
December 31, 1992	<u>78,960,585</u>	<u>58,575,260</u>	<u>16,388,851</u>	<u>2,672,819</u>	<u>1,323,665</u>
December 31, 1993	<u>\$ 91,222,950</u>	<u>\$ 66,187,629</u>	<u>\$ 17,556,021</u>	<u>\$ 4,998,972</u>	<u>\$ 2,480,328</u>

The accompanying notes are an integral part of the financial statements.

#### NOTES TO FINANCIAL STATEMENTS OF SAVINGS PLAN

##### 1. General Description of Plan:

The following description of the Harsco Corporation Savings Plan ("Savings Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Savings Plan is a defined contribution plan designed to comply with the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA") and with the requirements for qualification under Sections 401(a) and 401(k) of the Internal Revenue Code (the "Code").

All employees (including officers) who receive a stated weekly, hourly, monthly or annual rate of compensation and are employed by Harsco Corporation (the "Company") or any subsidiary of the Company in the United States, its territories and possessions are deemed "Covered Employees" with the exception of any such employees represented by a collective bargaining agent unless the collective bargaining agreement expressly provides otherwise. Any Covered Employee who has completed at least one thousand (1,000) hours of service during the twelve (12) month period beginning with the date of commencement of his employment is deemed an "Eligible Employee".

To participate in the Savings Plan, an Eligible Employee must elect to contribute to the Plan through payroll deductions each pay period in whole percentages from 2% to 16% of compensation received for services as an employee of the Company or any subsidiary of the Company. The participant shall designate what percentage of such contributions will be "After-Tax Contributions" and what percentage will be "Tax-Saver Contributions." A participant who makes Matched After-Tax and/or Matched Tax-Saver Contributions in an aggregate amount of 6% of his compensation may also elect to contribute from 1% to 10% of his compensation as an Unmatched After-Tax and/or Unmatched Tax-Saver Contribution. In no event during the year may (a) Matched After-Tax and Matched Tax-Saver Contributions exceed 6% of compensation, (b) Unmatched After-Tax and Unmatched Tax-Saver Contribution exceed 10% of

compensation or (c) Tax-Saver Contributions exceed the amount specified by the Internal Revenue Service code which is \$8,994. Tax-Saver Contributions shall constitute a reduction in the participant's taxable income for purposes of Section 401(k) of the Code but for the purpose of the Company's tax deductions, shall be considered contributions made by the Company. After-Tax Contributions will be considered to be the participant's contributions to the Savings Plan and shall not constitute a reduction in the participant's taxable income for the purposes of Section 401(k) of the Code.

Pursuant to the Savings Plan, the Company will make monthly contributions either wholly or partially in cash or Common Stock of the Company to the Trustee for the account of each participant in an amount equal to 50% of the first 6% of such participants' compensation designated as Matched After-Tax Contributions and/or Matched Tax-Saver Contributions. These contributions are referred to as "Company Contributions".

While the Company has not expressed any intent to discontinue the Plan, it reserves the right to terminate the Plan at any time or discontinue contributions thereunder. In the event such discontinuance resulted in the termination of the Plan, the net assets of the Plan would be distributed to plan participants and beneficiaries in proportion to their respective account balances.

## 2. Summary of Significant Accounting Policies:

### Basis of Accounting:

The financial statements of the Savings Plan are prepared under the accrual method of accounting.

### Payment of Benefits:

In 1993, the Savings Plan adopted the provisions of the AICPA Audit and Accounting Guide, "Audits of Employee Benefits Plans", requiring that amounts allocated to withdrawing participants not be reported as a liability in the statement of net assets available for plan benefits. As a result, the Plan recorded a cumulative effect adjustment at the beginning of 1993 of \$570,430. This represents the amounts allocated to withdrawing participants but not yet paid at December 31, 1992. Prior year's financial statements were not restated.

### Investment Valuation:

The Harsco Corporation Common Stock is stated at market value, which represents the closing price of the stock on the Composite Reporting Tape of the stock exchanges on the last day of trading of the calendar year. The Participant Group Annuity Contracts with Metropolitan Life Insurance Company (Metropolitan), are stated at cost plus accrued interest with principal and interest guaranteed by Metropolitan. Based on available information at December 31, 1993, the Company believes that the fair value of the Metropolitan Group Annuity Contracts is not significantly different from cost plus accrued interest. The Fidelity Magellan Mutual Fund shares in the Managed Equity Fund are stated at market value, which represents the closing price of the fund on the last trading day of the calendar year. The Vanguard 500 Portfolio Index Trust Mutual Fund shares in the Indexed Equity Fund are stated at market value, which represents the closing price of the fund on the last trading day of the calendar year. Short-term investments, which represent the temporary investment of funds until purchases of common stock are completed, are invested in the CoreStates Liquidity Fund.

### Other:

The plan presents in the Statement of Changes in Net Assets Available for Benefits with Fund Information the net appreciation (depreciation) in the market value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

Fund A and Fund C, described in Note 3, are commingled and share proportionally in income distribution and realization of appreciation or depreciation on investments.

The purchase and sales of investments are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Income from other investments is recorded as earned on an accrual basis.

Both participants' and Company contributions are accrued in the period of the related payroll deductions. Forfeitures, a result of withdrawals prior to full vesting in the plan, are used to reduce the amount of future Company contributions.

## 3. Investment Programs:

The Savings Plan, comprised of participants' and Company contributions, is divided into the following funds described below.

(1) Fund A-(Common Stock purchased with Company contributions): a fund consisting of Common Stock of Harsco Corporation purchased in the open market, from the Company, or through privately negotiated transactions to the extent permitted by rules of the New York Stock Exchange and the Securities and Exchange Commission.

(2) Fund B-(Fixed Income Fund, consisting of investments purchased with participants' contributions): a fund currently maintained through an agreement with one or more insurance companies or other financial institutions, designated by the Company, under which the insurance company or financial institution shall guarantee repayment of the principal and payment of interest at a fixed annual rate for a specified period of time in accordance with the terms of the agreement. However, all participating employees earn interest at a pooled or "blended rate" which is determined each year and is based upon the applicable specific rates for the current and prior years. Consequently, the blended rate for 1993 combines the specific rates for 1992 (6.26%) and 1991 (8.45%), with the 6.70% rate for monies deposited and redeposited in 1993.

(3) Fund C-(Common Stock purchased with participants' contributions): a fund consisting of Common Stock of Harsco Corporation purchased in the open market, from the Company, or through privately negotiated transactions to the extent permitted by rules of the New York Stock Exchange and the Securities and Exchange Commission.

(4) Fund E-(Managed Equity Fund purchased with participants' contributions): a fund consisting of shares of the Fidelity Magellan Mutual Fund which is managed by Fidelity Management and Research Company, Boston, Massachusetts.

(5) Fund F - (Indexed Equity Fund purchased with participants' contributions): a fund consisting of shares of the Vanguard 500 Portfolio Index Trust mutual fund which is managed by the Vanguard Group, Valley Forge, Pennsylvania.

If at any time it is not possible for the Trustee to purchase Common Stock of the Company as required for Funds A and C, the Trustee will invest such funds in short-term obligations of the United States government or agencies thereof or in other types of short-term investments, including commercial paper (other than obligations of the Company or its affiliates).

Investment choices, which an Eligible Employee may elect, are as follows:

A. Participant's Matched After-Tax and/or Matched Tax-Saver Contributions - At the time an Eligible Employee enrolls for participation in the Plan, he shall also elect to have his Matched After-Tax and/or Matched Tax-Saver Contributions invested in accordance with 1 or 2 below, depending upon whether or not he has attained the age of fifty-five (55).

1. Under Age Fifty-five (55) - In multiples of 25% in Funds B, C, E and/or F provided at least a minimum of 50% of the first 6% of the Contribution is in Fund C.

2. Age Fifty-five (55) and over - In multiples of 25% in Funds B, C, E and/or F in any combination thereof. No minimum percentage is required to be in any of these Funds.

B. Participant's Unmatched After-Tax Contributions and/or Unmatched Tax-Saver Contributions - At the time of enrollment for participation in the Plan, or as of any subsequent enrollment date, a Participant who elects to make Unmatched After-Tax and/or Unmatched Tax-Saver Contributions shall also elect to have such Contributions invested, whether or not he has attained age fifty-five (55), in multiples of 25% in funds B, C, E and/or F in any combination thereof. No minimum percentage is required to be in any of these Funds.

There were 3,518 participants at December 31, 1993 who participated in one or more of the four investment funds. At December 31, 1993 the number of participants selecting each of the investment funds for their contributions was as follows:

Harsco Corporation Common Stock	3,416
Fixed Income Fund	1,764
Managed Equity Fund	1,256
Indexed Equity Fund	827

#### 4. Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500:

Net assets available for benefits per the financial statements	1993
91,222,950	\$
Amounts allocated to withdrawing participants (1,375,436)	
Net assets available for benefits per the Form 5500	\$
89,847,514	

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500:

Benefits paid to participants per the financial statements	1993
9,423,269	\$

Add: Amounts allocated to withdrawing participants  
at December 31, 1993  
1,375,436  
Less: Amounts allocated to withdrawing participants  
at December 31, 1992  
(570,430)  
Benefits paid to participants per the Form 5500 \$  
10,228,275

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

5. Subsequent Event:

(1) On January 1, 1994 FMC Corporation and Harsco Corporation formed a joint venture known as United Defense, L.P. Harsco's BMY-CS Division will be jointly owned with FMC holding a majority interest of 60 percent and Harsco holding the remaining 40 percent. According to the provisions of the agreement, the partnership will establish as part of its' Partnership Benefits Plans a Partnership 401(k) Plan which will be a qualified plan under Section 401(a) of the Code. As soon as practicable after the establishment of the Partnership 401(k) Plan, subject to the receipt of all appropriate governmental actions, FMC and Harsco, respectively, shall cause the trustee of its 401(k) Plan(s) to transfer to a Partnership Master Trust established in connection with the Partnership 401(k) Plan (a) the number of shares of FMC or Harsco stock held under its 401(k) Plan for plan participants and (b) cash, cash equivalents or other securities with a readily determinable market value such that the total of (a) and (b) shall equal the fair market value of the assets of the respective FMC and Harsco 401(k) Plans representing the account balances of plan participants as of the date such assets are transferred. At December 31, 1993 there were 722 participants in the Harsco Corporation Savings Plan that will transfer into the Partnership 401(k) Plan when established.

(2) Effective January 1, 1994 Harsco Corporation Savings Plan II was merged into the Harsco Corporation Savings Plan. As a result of this merger, the remaining 122 participants in Plan II at December 31, 1993 that are not transferring into the Partnership 401(k) Plan will be included in the Harsco Corporation Savings Plan.

6. Federal Income Taxes:

The Company received a determination from the Internal Revenue Service on October 3, 1986, that the Plan, as amended July 1, 1985, is a qualified plan under Sections 401(a) and 401(k) of the Internal Revenue Code and is therefore exempt from Federal income taxes under the provisions of Section 501(a). Further amendments have been made to the Plan since July 1, 1985 and additional amendments are anticipated to be made in order to comply with the requirements of the Internal Revenue Code as amended. The Company believes that the Plan, as amended, is currently designed and being applied in compliance with the applicable requirements of the Internal Revenue Code and intends to submit the Plan to the Internal Revenue Service for a determination of continued qualification.

As to the Federal Income Tax status of the employee with respect to the Plan, see "Description of Federal Tax Considerations", Exhibit (3), incorporated by reference.

HARSCO SAVINGS PLAN

ASSETS HELD FOR INVESTMENT PURPOSES - ITEM 27(a) (FORM 5500)

December 31, 1993

Shares or Par Value	Description of Investment	Cost	Current Value
	Common Stock		
1,600,001	Harsco Corp. Common Stock, par value \$1.25	\$ 35,950,538	\$ 65,000,026
	Total Common Stock	35,950,538	65,000,026
	Contracts - Insurance		
\$ 5,400,653	Metropolitan Life Insurance GAC '11979, 8.45%, 1/1/1994	5,400,653	5,437,990
\$ 5,628,232	Metropolitan Life Insurance GAC '13400, 5.48%, 1/1/1996	5,628,232	5,653,885
\$ 6,094,800	Metropolitan Life Insurance GAC '12885, 6.26%, 1/1/1995	6,094,800	6,126,312

	Total Contracts - Insurance	17,123,685	17,218,187
	Mutual Funds		
66,917	Fidelity Magellan Fund	4,553,225	4,741,050
51,999	Vanguard Instl Equity Index Fund	2,165,754	2,298,368
	Total Mutual Funds	6,718,979	7,039,418
	Total Assets	\$ 59,793,202	\$ 89,257,631

HARSCO CORPORATION SAVINGS PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS - ITEM 27(d) (FORM 5500)

For the year ended December 31, 1993

(a) Identity of party involved	(b) Description of Asset	(i), (ii) Total Number of Purchases (P) or Sales (S)	(iii), (iv) Value of Purchases or Sales	(v) Net Gain or (Loss)
Harsco Corporation, plan sponsor	Harsco Common Stock, Fund A and Fund C	(P) 127	\$ 4,648,543	\$ 0
		(S) 1	\$ 303,018	\$ 11,589
Metropolitan Life Insurance Company	Group Insurance Contract Fixed Income, Fund B, Interest range 5.48% to 8.45% guaranteed rate, unit price \$1	(P) 8	\$ 6,521,843	\$ 0
		(P) 1	\$ 5,408,668	\$ 0
		(S) 1	\$ 5,408,668	\$ 0
		(S) 3	\$ 840,855	\$ 0
Corestates Financial Corporation	Corestates Liquidity Fund, Money Market	(P) 135	\$ 15,036,942	\$ 0
		(S) 195	\$ 13,497,214	\$ 0

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Plan Administrative Committee has duly caused this annual report to be signed by the undersigned thereunto duly authorized.

HARSCO CORPORATION SAVINGS PLAN

BY /S/ Richard C. Hawkins  
R. C. Hawkins, Chairman  
Plan Administrative Committee

June 28, 1994

HARSCO CORPORATION SAVINGS PLAN  
Annual Report on Form 11-K  
for the year ended December 31, 1993

INDEX TO EXHIBITS

Exhibit Number	Data Required	Location in 11-K
1	Consent of Independent Accountants	
2	Participant's Statement of Account	
3 reference Effective	Description of Federal Tax Considerations	Incorporated by from pages 50-56 Post



form S-8  
 Statement  
 33-5300)  
 1990.

Amendment No. 2 to  
 Registration  
 (Registration No.  
 effective April 30,

EXHIBIT 1

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in Post Effective Amendment No. 2 to Form S-8 Registration Statement (Registration No. 33-5300) of our report which includes explanatory paragraphs regarding 1) supplemental schedules and fund information and (2) a change in method of accounting for participant withdrawals in 1993, dated June 28, 1994, on our audits of the net assets available for benefits of the Harsco Corporation Savings Plan as of December 31, 1993 and 1992, and the changes in net assets available for benefits for the year ended December 31, 1993, which report is included in this Annual Report on Form 11-K.

COOPERS & LYBRAND

Philadelphia, Pennsylvania  
 June 28, 1994

EXHIBIT 2

HARSCO CORPORATION SAVINGS PLAN  
 AS OF DECEMBER 31, 1993

Total Tax-Saver Contributions To-Date	\$0.00
Total After-Tax Contributions To-Date	\$0.00
Total Company Contributions To-Date	\$0.00
Total Earnings To-Date	\$0.00
Total Value of Your Account	\$0.00

Sample Participant	SSN: 999-99-9999
123 Main Street	Division 00
Anywhere, US 12345	Location 00

	Harsco Common Stock	Fixed Income Fund	Money Market Fund	Managed Equity Fund	Indexed Equity Fund	Total
Balance as of 1/1/93	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Company Contributions	0.00					0.00
Earnings	0.00					0.00
Adjustments						
Tax Saver Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Earnings	0.00	0.00	0.00	0.00	0.00	0.00
Withdrawals						
Transfers						
Adjustments						
After-Tax Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Earnings	0.00	0.00	0.00	0.00	0.00	0.00
Withdrawals						
Transfers						
Adjustments						
Balance as of 12/31/93	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Vested Balance as of 12/31/93						\$ 0.00
Participant as of 07/01/83						

Includes dividends.  
 Includes \$0.000 shares of Harsco Common Stock at \$40.625 market value per share plus \$0.00 of cash earning interest but not yet invested in stock.