
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

Harsco Corporation
(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

23-1483991
(I.R.S. Employer
Identification No.)

Two Logan Square
100-120 North 18th Street, 17th Floor,
Philadelphia, Pennsylvania
(Address of Principal Executive Offices)

19103
(Zip Code)

2013 EQUITY AND INCENTIVE COMPENSATION PLAN
(Full title of the Plan)

Russell C. Hochman, Esq.
Senior Vice President and General Counsel,
Chief Compliance Officer & Corporate Secretary
Harsco Corporation
Two Logan Square
100-120 North 18th Street, 17th Floor
Philadelphia, PA 19103
(267) 857-8715

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

Darrick M. Mix, Esq.
Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103
(215) 979-1000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

REGISTRATION OF ADDITIONAL SECURITIES

This Registration Statement registers an additional 2,207,000 shares of the Registrant's Common Stock that may be offered and sold under the Plan. This Registration Statement relates solely to the registration of additional securities of the same class as other securities for which one or more other registration statements filed on this form relating to the same employee benefit plan are effective. Pursuant to General Instruction E to Form S-8, the contents of the Registrant's previously filed registration statements on Form S-8 relating to the Plan (File No. 333-188448, filed with the Securities and Exchange Commission on May 8, 2013, File No. 333-217616, filed with the Securities and Exchange Commission on May 3, 2017, and File No. 333-258398, filed with the Securities and Exchange Commission on July 31, 2020), including any amendments thereto or filings incorporated therein, are hereby incorporated by reference herein to the extent not otherwise amended or superseded by the contents hereof.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant is subject to the informational and reporting requirements of Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and, in accordance therewith, files reports, proxy statements and other information with the Securities and Exchange Commission (the "Commission"). The following documents, which are on file with the Commission, are incorporated into this Registration Statement by reference:

1. the Registrant's Annual Report on [Form 10-K](#) for the year ended December 31, 2022 (Commission File No. 001-03970), filed with the Commission on March 1, 2023, under the Exchange Act;
2. the Registrant's Quarterly Report for the quarter ended March 31, 2023 on [Form 10-Q](#) (Commission File No. 001-03970), filed with the Commission on May 3, 2023;
3. the Registrant's Current Reports on Form 8-K (Commission File No. 001-03970) filed with the Commission on [February 28, 2023](#) and [April 25, 2023](#) (other than information in such Current Reports deemed to have been furnished and not filed in accordance with the rules of the Commission); and
4. the description of the Registrant's Common Stock contained in the Exhibit 4A to the Registrant's Annual Report on [Form 10-K](#) (Commission File No. 001-03970) filed with the Commission on March 1, 2023, and all amendments and reports filed with the Commission for the purpose of updating such description.

All documents filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the effective date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold, will be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents; provided, however, that documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference in this Registration Statement.

Any statement contained in any document incorporated or deemed to be incorporated by reference herein will be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
5.1*	<u>Opinion of Duane Morris LLP.</u>
10.1	<u>Harsco Corporation 2013 Equity and Incentive Compensation Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (Commission File No. 001-03970) filed with the Commission on April 26, 2013).</u>
10.2	<u>Amendment No. 1 to the Harsco Corporation 2013 Equity and Incentive Compensation Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (Commission File No. 001-03970) filed with the Commission on May 1, 2017).</u>
10.3	<u>Amendment No. 2 to the Harsco Corporation 2013 Equity Incentive Compensation Plan (incorporated herein by reference to Appendix A to the Registrant's Proxy Statement on Schedule 14A (Commission File No. 001-03970) filed with the Commission on March 11, 2020).</u>
10.4	<u>Amendment No. 3 to the Harsco Corporation 2013 Equity Incentive Compensation Plan (incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K (Commission File No. 001-03970) filed with the Commission on April 25, 2023).</u>
23.1*	<u>Consent of Duane Morris LLP (contained in opinion filed as Exhibit 5.1 to this Registration Statement).</u>
23.2*	<u>Consent of PricewaterhouseCoopers LLP, independent accountants.</u>
24.1*	<u>Power of Attorney (included on the signature page to this Registration Statement).</u>
107*	<u>Calculation of Filing Fee Tables.</u>

* Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Philadelphia, Commonwealth of Pennsylvania, on the 3rd day of May, 2023.

HARSCO CORPORATION

By: /s/ Russell C. Hochman
Russell C. Hochman
Senior Vice President and General Counsel,
Chief Compliance Officer & Corporate Secretary

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby severally constitutes and appoints F. Nicholas Grasberger III and Russell C. Hochman and each of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for him or her and in his or her name, place and stead, in any and all capacities to sign any and all amendments (including post-effective amendments) to the Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each said attorney-in-fact and agents or any of them or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>/s/ F. Nicholas Grasberger III</u> F. Nicholas Grasberger III	Chairman, President, Chief Executive Officer and Director (Principal Executive Officer)	May 3, 2023
<u>/s/ Peter F. Minan</u> Peter F. Minan	Senior Vice President and Chief Financial Officer (Principal Financial Officer)	May 3, 2023
<u>/s/ Samuel C. Fenice</u> Samuel C. Fenice	Vice President and Corporate Controller (Principal Accounting Officer)	May 3, 2023
<u>/s/ David C. Everitt</u> David C. Everitt	Lead Director	May 3, 2023
<u>/s/ James F. Earl</u> James F. Earl	Director	May 3, 2023
<u>/s/ Kathy G. Eddy</u> Kathy G. Eddy	Director	May 3, 2023
<u>/s/ Carolann I. Haznedar</u> Carolann I. Haznedar	Director	May 3, 2023
<u>/s/ Timothy M. Laurion</u> Timothy M. Laurion	Director	May 3, 2023
<u>/s/ Edgar M. Purvis, Jr.</u> Edgar M. Purvis, Jr.	Director	May 3, 2023
<u>/s/ John S. Quinn</u> John S. Quinn	Director	May 3, 2023
<u>/s/ Phillip C. Widman</u> Phillip C. Widman	Director	May 3, 2023

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ALLIANCE WITH
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May 3, 2023

Harsco Corporation
Two Logan Square
100-120 North 18th Street, 17th Floor
Philadelphia, PA 19103

Re: Registration Statement on Form S-8 Relating to the Harsco 2013 Equity and Incentive Compensation Plan

Ladies and Gentlemen:

We have acted as counsel to Harsco Corporation, a Delaware corporation (the “Company”), in connection with the preparation of a registration statement on Form S-8 (the “Registration Statement”) for filing with the U.S. Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the “Act”), for the registration by the Company of 2,207,000 additional shares (the “Shares”) of the Company’s common stock, par value \$1.25 per share, which Shares are reserved for issuance pursuant to Amendment No. 3 to the Company’s 2013 Equity and Incentive Compensation Plan, as amended (the “Plan”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement, other than as expressly stated herein with respect to the issuance of the Shares.

In connection with the opinions set forth in this letter, we have examined the Registration Statement, originals, or copies certified or otherwise identified to our satisfaction, of the Plan, the Restated Certificate of Incorporation of the Company, the Bylaws of the Company and such other documents, records and other instruments as we have deemed appropriate for purposes of the opinion set forth herein. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile, photostatic or other copies and the authenticity of the originals of all documents submitted to us as copies.

DUANE MORRIS LLP

30 SOUTH 17TH STREET PHILADELPHIA, PA 19103-4196

PHONE: +1 215 979 1000 FAX: +1 215 979 1020

Harsco Corporation
May 3, 2023
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Subject to the limitations set forth below, we have made such examination of law as we have deemed necessary for the purpose of this opinion. This opinion is limited solely to the federal laws of the United States and the Delaware General Corporation Law as in effect on the date hereof, and no opinion is expressed with respect to such laws as subsequently amended, or any other laws, or any effect that such amended or other laws may have on the opinions expressed herein.

Based upon the foregoing, we are of the opinion that the Shares, when issued and sold in accordance with the provisions of the Plan and relevant agreements duly authorized by and in accordance with the terms of the Plan, and the Registration Statement and the related prospectus, will be legally issued, fully paid and non-assessable.

The opinions set forth above are limited to the laws of the State of Delaware as currently in effect, and no opinion is expressed with respect to such laws as subsequently amended, or any other laws, or any effect that such amended or other laws may have on the opinions expressed herein. The opinions expressed herein are limited to the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated herein. The opinions expressed herein are given as of the date hereof, and we undertake no obligation to advise you of any changes in applicable laws after the date hereof or of any facts that might change the opinions expressed herein that we may become aware of after the date hereof.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement to be filed by the Company on or about the date hereof. In giving such opinion, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the U.S. Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Duane Morris LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Harsco Corporation of our report dated March 1, 2023 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Harsco Corporation's Annual Report on Form 10-K for the year ended December 31, 2022.

/s/ PricewaterhouseCoopers LLP

Philadelphia, Pennsylvania

May 3, 2023

CALCULATION OF FILING FEE TABLES

FORM S-8
(Form Type)HARSCO CORPORATION
(Exact Name of Registrant as Specified in its Charter)**Table 1-Newly Registered Securities**

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, par value \$1.25 per share	Rule 457(c) and Rule 457(h)	2,207,000 ⁽²⁾	\$6.88 ⁽³⁾	\$15,184,160	0.0001102	\$1,673.29
Total Offering Amount					\$15,184,160		\$1,673.29
Total Fee Offsets							\$0.00
Net Fees Due							\$1,673.29

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement on Form S-8 shall also cover any additional shares of common stock, par value \$1.25 per share (the "Common Stock") of Harsco Corporation (the "Registrant") that may be offered or issued under the 2013 Equity and Incentive Compensation Plan, as amended (the "Plan") by reason of any stock dividend, stock split, recapitalization or any other similar transaction.
- (2) Represents additional shares of the Common Stock authorized for issuance under the Plan.
- (3) Estimated solely for the purpose of calculating the registration fee and computed pursuant to Rule 457(c) and Rule 457(h) under the Securities Act, based upon the average of the high and low prices of the Registrant's Common Stock on the New York Stock Exchange on May 1, 2023, which was \$6.88.