

March 9, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
Room N-1513
200 Constitution Avenue, NW
Washington, DC 20210

Subject:

Harsco Non-Qualified Retirement Savings & Investment Plan

Gentlemen:

On behalf of Harsco Corporation the following information is being provided for the captioned non-qualified "top hat" plan which became effective January 1, 2004.

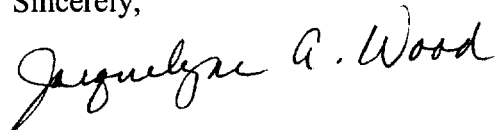
Employer's Name: Harsco Corporation
Employer's Address: 350 Poplar Church Road
Camp Hill, PA 17001-8888
EIN: 23-1483991
Number of Covered Employees: 12

The employer maintains this Plan primarily to provide nonqualified deferred compensation to a select group of management or highly compensated employees.

The employer also maintains a non-qualified phantom share plan that was frozen effective December 31, 2002, currently covering 20 active employees and a non-qualified SERP (pension plan) that was frozen December 31, 2003, currently covering 32 active employees.

Please contact me if additional information is required regarding this information.

Sincerely,



Jacquelyne A. Wood, J.D.

LLB/JAW/pjb

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First Class Mail

MERCER

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