FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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	nd Address of	Reporting Person*						Ticker or Tradi		mbol			Relationship of neck all applica	able)	Perso	on(s) to Issu		
(Last) (First) (Middle) P.O. BOX 8888				3. Date of Earliest Transaction (Month/Day/Year) 05/15/2006								Officer below)	Other (s					
F.O. BO2	A 0000				4. If A	mendmen	t. Dat	e of Original F	iled (Month/Dav	v/Year)	6.1	Individual or Jo	oint/Group	Filing	Check App	licable	
(Street) CAMP HILL PA 17001-8888			3	4. If Amendment, Date of Original Filed (Month/Day/Year)						Lin	Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting							
(City) (State) (Zip)											Person							
		Ta	able I - Nor	n-Deriva	ative	Securit	ies A	Acquired,	Disp	osed o	f, or Be	neficiall	y Owned					
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		Execut) if any	2A. Deemed Execution Date, if any (Month/Day/Year)		e, Transaction Code (Instr.		4. Securities Acquired (A) of Disposed Of (D) (Instr. 3, 4		5) Securities Beneficia	Beneficially Owned Following		Direct Indirect str. 4)	7. Nature of Indirect Beneficial Ownership			
									v	Amount	(A) o (D)	r Price	Transacti (Instr. 3 a	on(s)			(Instr. 4)	
Common	Stock, \$1.2	25 par value											3,5	500		D		
								cquired, D					Owned					
1. Title of	2.	3. Transaction	3A. Deemed	(e.g., pt	uis, c	5. Num		nts, option				d Amount	8. Price of	9. Numbe	ar of	10.	11. Nature	
Derivative Security (Instr. 3)	Conversion or Exercise Price of Derivative Security	Date (Month/Day/Year)	Execution Datif any (Month/Day/Yo	te, Trar Cod	nsactior le (Instr.	of	tive ties ed ed lnstr.	Expiration D (Month/Day/	ate	te of Securities		ies g Derivativ	Derivative Security	derivative Securitie Beneficia Owned Following Reported Transacti (Instr. 4)	Own Forn Dire or In (I) (II	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	of Indirect Beneficial Ownership (Instr. 4)	
				Cod	e V	(A)	(D)	Date Exercisable	Exp Date	iration e	Title	Amount of Number of Shares						
Phantom Stock Units ⁽¹⁾	(1)	05/15/2006		J		40.725		(1)		(1)	Common Stock, \$1.25 par value	40.725	1) (1)	1,302.9	963	D		
Stock Option (Right to Buy) ⁽²⁾	\$32.8125 ⁽²⁾							(2)	04/3	80/2009 ⁽²⁾	Common Stock, \$1.25 par value	(2)		2,00	0	D		
Stock Option (Right to Buy) ⁽²⁾	\$29.3125 ⁽²⁾							(2)	04/3	30/2010 ⁽²⁾	Common Stock, \$1.25 par value	(2)		2,00	0	D		
Stock Option (Right to Buy) ⁽²⁾	\$27.925 ⁽²⁾							(2)	04/3	30/2011 ⁽²⁾	Common Stock, \$1.25 par value	(2)		2,00	0	D		
Stock Option (Right to Buy) ⁽²⁾	\$41.92 ⁽²⁾							(2)	04/3	80/2012 ⁽²⁾	Common Stock, \$1.25 par value	(2)		2,00	0	D		
Stock Option (Right to Buy) ⁽²⁾	\$33.92 ⁽²⁾							(2)	04/3	80/2013 ⁽²⁾	Common Stock, \$1.25 par value	(2)		2,00	0	D		
Restricted Stock Units- NEDSP ⁽³⁾	(3)							(3)		(3)	Common Stock, \$1.25 par value	(3)		2,256.9	903	D		

Explanation of Responses:

- 1. Represents deferred compensation under the 1995 Non-Employee Directors' Stock Plan. Each phantom stock unit represents a right to be paid in cash an amount equal to the fair market value of one share of Harso Corporation common stock at the date of settlement. The scheduled settlement date for the phantom stock units is in annual installments over ten years to commence by January 31, 2008. The deferred compensation credit for fees earned during the quarterly period is the fair market value on the immediately preceding such credit date. Includes reinvested dividends. The amount credited for each quarterly dividend is payable using the dividend payment date as the valuation date.
- 2. Stock option granted pursuant to 1995 Non-Employee Directors' Stock Plan, in a transaction exempt under Rule 16b-3.
- 3. Represents restricted stock units granted under the 1995 Non-Employee Directors' Stock Plan. Each restricted stock unit has a one year vesting period and will be settled promptly following termination of the individual's service as a director of the Company. Includes reinvested dividends.

Remarks:

Mark E. Kimmel, Attorney-In-

05/16/2006

Fact

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.