



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2010

Mr. Kenneth C. Schilling  
Vice President and Controller  
Nacco Industries, Inc.  
5875 Landerbrook Drive  
Cleveland, Ohio 44124

**Re: Nacco Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 2, 2010**  
**File No. 001-09172**

Dear Mr. Schilling:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief