



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

DIVISION OF  
CORPORATION FINANCE

February 7, 2023

J. C. Butler, Jr.  
Chief Executive Officer  
NACCO Industries, Inc.  
5875 Landerbrook Drive  
Suite 220  
Cleveland, OH 44124-4069

**Re: NACCO Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 2, 2022**  
**File No. 001-09172**

Dear J. C. Butler, Jr.:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation