



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

January 25, 2008

VIA U.S. MAIL

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

**Re: Nacco Industries, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed February 28, 2007  
File No. 001-09172**

Dear Mr. Schilling:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant