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February 29, 2008

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Top Hat Plan

Dear Sir or Madam:

On February 12, 2008, Hamilton Beach Brands, Inc. (HBB) established the Hamilton Beach Brands, Inc. Long-Term Incentive Compensation Plan (the "Plan"), a non-qualified deferred compensation plan. The adoption of the Plan is subject to the approval of the stockholders of NACCO Industries, Inc., the parent company of HBB.

The non-qualified deferred compensation portion of the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (a "top hat" plan).

The address of the Company is 4421 Waterfront Drive, Glen Allen, VA 23060 and its employer identification number is 95-3959553.

The total number of employees eligible to participate in the Plan at the present time is 43. The Company maintains three other top hat plans at the present time.

This notice is being provided in accordance with Department of Labor Regulation Section 2520.104-3.

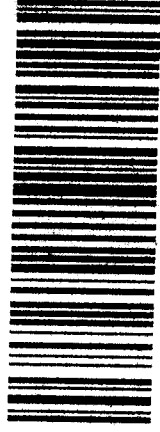
Sincerely,

Rick Albee, SPHR, CCP  
Director, Human Resources

CC: Mary D. Maloney, Esq.

E-RIGHT  
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**CERTIFIED MAIL<sup>TM</sup>**



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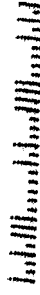
**Hamilton Beach**

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Glen Allen, Virginia 23060



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