

Hamilton Beach

EBSA/PUBLIC DISCLOSURE
 Kathleen L. Diller, Vice President, General Counsel & Secretary
 2010 MAR 18 AM 11:51

March 15, 2010

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 March 12, 2010, 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.

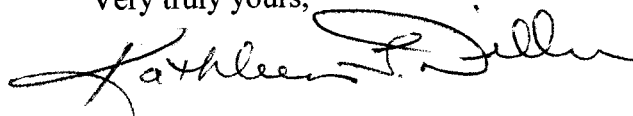
The non-qualified deferred compensation portion of the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (a "top hat" plan).

The address of the Company is 4421 Waterfront Drive, Glen Allen, VA 23060 and its employer identification number is 23-1945930.

The total number of employees eligible to participate in the Plan at the present time is 66. In addition to this Plan, 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.

Very truly yours,



Kathleen L. Diller
 Vice President, General Counsel and Secretary
 Hamilton Beach Brands, Inc.

KLD:sbw

cc: Mary D. Maloney, Esq.

Hamilton Beach

Hamilton Beach Brands, Inc.
4421 Waterfront Drive, Glen Allen, Virginia 23060

CERTIFIED MAIL



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