

**MATERIALS HANDLING GROUP, INC.**

1400 Sullivan Drive • Caller No. 12011 • Greenville, North Carolina 27834-2011
(252) 931-5100

EBSA/PUBLIC DISCLOSURE

2010 MAR 23 AM 7:30

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, NACCO Materials Handling Group, Inc. adopted the NACCO Materials Handling Group, Inc. ("NMHG") Long-Term Incentive Compensation Plan (Effective January 1, 2010) (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 NMHG.

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 1400 Sullivan Drive, Greenville, NC 27834 and its employer identification number is 93-0160700.

The total number of employees eligible to participate in the Plan at the present time is 169. In addition to this plan, the Company maintains four 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,

NACCO Materials Handling Group, Inc.

Jim Phillips
Vice President Human Resources

cc: Mary D. Maloney, Esq.

Teresa Savage



MATERIALS HANDLING GF

1400 Sullivan Drive • Greenville, NC



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