

NACCO INDUSTRIES INC
 Form 5
 February 13, 2008

FORM 5

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0362
 Expires: January 31, 2005
 Estimated average burden hours per response... 1.0

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
 Form 3 Holdings Reported Form 4 Transactions Reported

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person *
BUTLER HELEN RANKIN
 (Last) (First) (Middle)

2. Issuer Name and Ticker or Trading Symbol
NACCO INDUSTRIES INC [NC]
 3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)
12/31/2007

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)
 ___ Director ___ 10% Owner
 ___ Officer (give title below) Other (specify below)
 Member of a Group

NACCO INDUSTRIES, INC., 5875 LANDERBROOK DRIVE, STE. 300
 (Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Reporting
 (check applicable line)

MAYFIELD HEIGHTS, OH 44124
 (City) (State) (Zip)

Form Filed by One Reporting Person
 Form Filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	Price	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Class A Common Stock	02/23/2007	02/23/2007	G	82	A	\$ 0	38,599	I	By Trust ⁽¹⁾
Class A Common Stock	02/23/2007	02/23/2007	G	82	A	\$ 0	8,024	I	By Spouse/Trust ⁽²⁾
Class A Common	02/23/2007	02/23/2007	G	82	A	\$ 0	1,689	I	By Trust-Child 1

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Stock									(3)
Class A Common Stock	02/23/2007	02/23/2007	G	82	A	\$ 0	1,534	I	By Trust-Child 2 (3)
Class A Common Stock	02/23/2007	02/23/2007	G	256	A	\$ 0	5,911	I	By Assoc II (4)
Class A Common Stock	02/23/2007	02/23/2007	G	128	A	\$ 0	6,039	I	By Assoc II (4)
Class A Common Stock	02/23/2007	02/23/2007	G	257	A	\$ 0	4,470	I	By Assoc II/Spouse (5)
Class A Common Stock	02/23/2007	02/23/2007	G	256	A	\$ 0	4,470	I	By Assoc II/Child 1 (6)
Class A Common Stock	02/23/2007	02/23/2007	G	256	A	\$ 0	4,626	I	By Assoc II/Child 2 (6)
Class A Common Stock	Â	Â	Â	Â	Â	Â	2,800	I	By Spouse/IRA (7)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 2270
(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. of D S B O E I F (I
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares
						(A)	(D)		

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BUTLER HELEN RANKIN NACCO INDUSTRIES, INC. 5875 LANDERBROOK DRIVE, STE. 300 MAYFIELD HEIGHTS, OH 44124	^	^	^	Member of a Group

Signatures

/s/Constantine E. Tsipis, attorney-in-fact for Helen Rankin
Butler 02/13/2008

__Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Held by Trust, Alfred M. Rankin, Jr., Trustee, for the benefit of Reporting Person.
- (2) Reporting Person's spouse serves as Trustee with National City Bank of the J.C. Butler, Jr. Revocable Trust. Reporting Person disclaims all beneficial ownership of all such shares.
- (3) Held by Trust, John C. Butler, Jr., Trustee, for the benefit of Reporting Person's minor child. Reporting Person disclaims beneficial ownership of all such shares.
- (4) Represents the Reporting Person's proportionate limited partnership interests in shares held by Rankin Associates II, L.P.-----
- (5) Represents the Reporting Person's spouse's proportionate limited partnership interests in shares held by Rankin Associates II, L. P. Reporting Person disclaims beneficial ownership of all such shares.
- (6) Represents the Reporting Person's child's proportionate limited partnership interests in shares held by Rankin Associates II, L.P. Reporting Person disclaims beneficial ownership of all such shares.
- (7) Held in an Individual Retirement Account for the benefit of the Reporting Person's spouse. Reporting Person disclaims beneficial ownership of all such shares.

Remarks:

"Remark on Insider relationship to Issuer" As a member of a group? deemed to own more than

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.