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Charles A. Bittenbender
Vice President, General Counsel
and Secretary

August 14, 2002

RECEIVED
OFFICE OF THE SECRETARY

AUG 14 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

Re: **NACCO Industries, Inc. – Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings**

Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission's Order No. 4-460, Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, enclosed is the required Statement under Oath of the Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for NACCO Industries, Inc., signed on August 14, 2002 by Kenneth C. Schilling, Vice President and Controller, NACCO's principal financial officer. NACCO's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2002 is being filed with the Commission on August 14, 2002 simultaneously herewith.

Please acknowledge receipt of this letter and the attached statement by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope.

Please contact me with any questions.

Very truly yours,

Charles A. Bittenbender

enclosure

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**STATEMENT UNDER OATH OF PRINCIPAL
FINANCIAL OFFICER REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Kenneth C. Schilling, state and attest that:

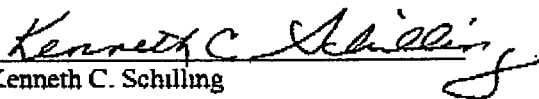
(1) To the best of my knowledge, based upon a review of the covered reports of NACCO Industries, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).


(2) I have reviewed the contents of this statement with the Audit Review Committee of NACCO Industries, Inc.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K of NACCO Industries, Inc., for the year ended December 31, 2001, filed with the Commission on March 26, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of NACCO Industries, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Kenneth C. Schilling
 Vice President and Controller
 August 14, 2002

Subscribed and sworn to
before me this 14th day of
August 2002.


 Notary Public – State of Ohio
 My commission has no expiration date
 Section 147.03 R.C.

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