

RUSCHELL CAROLINE T
 Form 5
 February 13, 2007

FORM 5

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

OMB APPROVAL

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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 *
RUSCHELL CAROLINE T
 (Last) (First) (Middle)

2. Issuer Name and Ticker or Trading Symbol
NACCO INDUSTRIES INC [NC]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

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

3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)
12/31/2006

____ Director _____ 10% Owner
 ____ Officer (give title below) Other (specify below)
 Member of a group

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

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

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

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) | 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 Ownership (Instr. 4) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|--|--|-----------------------------------|
| Class A Common Stock | 11/20/2006 | 11/20/2006 | G | 25 D \$0 | 53,816 | D | Â |
| Class A Common Stock | 11/20/2006 | 11/20/2006 | G | 35 D \$0 | 53,781 | D | Â |
| Class A Common | 12/18/2006 | 12/18/2006 | G | 83 D \$0 | 53,698 | D | Â |

Stock

| | | | | | | | | | |
|----------------------------|------------|------------|---|----|---|------|--------|---|---|
| Class A Common Stock | 12/18/2006 | 12/18/2006 | G | 83 | D | \$ 0 | 53,615 | D | Â |
| Class A Common Stock | 12/19/2006 | 12/19/2006 | G | 83 | D | \$ 0 | 53,532 | D | Â |
| Class A Common Stock | 12/19/2006 | 12/19/2006 | G | 83 | D | \$ 0 | 53,449 | D | Â |

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

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(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 or Amount of Derivative Security (Instr. 3) |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|
| Class B Common Stock | \$ 0 ⁽¹⁾ | Â | Â | Â | Â (A) Â (D) | Date Exercisable: Â (1) Expiration Date: Â (1) | Class A Common Stock | 21,570 |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|---|---------------|-----------|---------|-------------------|
| | Director | 10% Owner | Officer | Other |
| RUSCHELL CAROLINE T NACCO INDUSTRIES, INC. 5875 LANDERBROOK DRIVE MAYFIELD HEIGHTS, OH 44124 | Â | Â | Â | Member of a group |

Signatures

/s/Constantine E. Tsipis, attorney-in-fact for Caroline T.
Ruschell

02/13/2007

__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) N/A

Â

Remarks:

?RemarkÂ onÂ InsiderÂ Relationship?Â -Â AsÂ aÂ memberÂ ofÂ aÂ ?group?Â deemedÂ toÂ ownÂ moreÂ thanÂ 10%Â o

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, *see* Instruction 6 for procedure.
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