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December 19, 1996

Division of Corporations
Florida Department of State
409 E. Gaines Street
Tallahassee, Florida 32399

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-12/30/96--01084--003
*****35.00 *****35.00

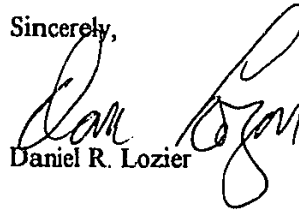
RE: Nacco, Inc.

Dear Sir or Madam:

Enclosed for filing on behalf of the above-referenced corporation is the resignation of one of its officers and directors. Also enclosed is our check in the amount of \$35.00 for the appropriate filing fees. Please forward a letter of confirmation to us once this document has been filed.

Should you have any questions regarding any of this, please do not hesitate to give me a call.

Sincerely,


Daniel R. Lozier

DRL/II

Enclosures

96 DEC 30 PM 12: 29
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

APPROVED
AND
FILED

Handwritten notes:
M
J 92260
041 Rec
12-30-96

RESIGNATION

I, the undersigned, effective the 1st day of December 1996, hereby resign from any and all offices or other positions which I may hold in NACCO, INC., a Florida corporation, including but not limited to the offices of Director, Secretary, and Treasurer.

James C. Gillispie
Witness
Print Name: JAMES C. GILLISPIE

Dalette N. Gillispie
DALETTE N. GILLISPIE

Witness
Print Name: _____

ACCEPTANCE

THE UNDERSIGNED corporation hereby accepts the resignation of DALETTE N. GILLISPIE effective the 1st day of December, 1996.

NACCO, INC.

Lynn Lowery
Witness
Print Name: Lynn Lowery

By: *James C. Gillispie*
James C. Gillispie
Its President

Dawn M. McMillan
Witness
Print Name: Dawn M. McMillan

APPROVED
AND
FILED
96 DEC 30 PM 12:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA