NACCO MATERIALS HANDLING GROUP, INC.

Risk Management Department
4000 N.E. Blue Lake Road
Fairview, OR 97024
Direct: (503) 721-6066 – Fax: (503) 721-6058

January 31, 2014

Ms. Cynthia Glass
U.S. Department of Transportation
National Highway Traffic Safety Administration
1200 New Jersey Ave. SE
Washington, DC 20590

Re: Safety Recalls EQ 14-002, 13E-050

Dear Ms. Glass:

We are in receipt of Jennifer Timian's letter dated January 16, 2014 to Jason Brown of NACCO Materials Handling Group, Inc. ("NMHG"), addressed to NMHG's plant in Berea, Kentucky. We understand from the letter that Sure Power reported to NHTSA that it sold 139 defective battery equalizers and DCDC converters to NMHG for possible installation into buses. NMHG is a manufacturer of powered industrial trucks, also known as forklifts. NMHG does not manufacture or sell buses or any other type of motor vehicle, nor does it manufacture or sell component parts for buses or motor vehicles. NMHG's products do not meet the definition of "motor vehicle" under 49 U.S.C. 30102 as forklifts are not "a vehicle driven or drawn by mechanical power and manufactured primarily for use on public streets, roads, and highways."

We appreciate receiving the information regarding this safety recall. NMHG will take appropriate action as it applies to the products that NMHG manufactures and sells; however, the requirements of the NHTSA and the Federal Motor Vehicle Safety Standard do not apply to NMHG and its products. Accordingly, NMHG will not be taking the specific actions described in Ms. Timian's letter and regulations referenced therein, with respect to this recall. We presume that you have no need for any additional information or response from NMHG with respect to this recall. If you do, please contact me directly to review this situation further.

Thank you for the information contained in your letter.

Best regards,

a/s Spencer Adams SCA

Spencer Adams
Associate General Counsel
Risk Management & Claims Litigation

cc: Meredith Stone