



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 16, 2021

Michael McGaugh
President and Chief Executive Officer
MYERS INDUSTRIES INC
1293 South Main Street
Akron, Ohio 44301

Re: Myers Industries, Inc.
Registration Statement on Form S-3
Filed March 11, 2021
File No. 333-254164

Dear Mr. McGaugh:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Beverly Singleton at (202) 551-3328 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing