

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

May 17, 2023

Monica Vinay Interim Chief Financial Officer MYERS INDUSTRIES INC 1293 S. Main Street Akron, Ohio 44301

Re: MYERS INDUSTRIES INC

Form 10-K for Fiscal Year Ended December 31, 2022 Filed March 3, 2023 Form 8-K Filed May 4, 2023 Response Letter Dated May 4, 2023 File No. 001-08524

Dear Monica Vinay:

We have reviewed your May 4, 2023 response to our comment letter and have the following comment. In some of our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 27, 2023 letter.

Form 8-K Filed May 4, 2023

Exhibit 99.1

1. We note your presentation of Adjusted EBITDA margin at the consolidated level without also presenting the most directly comparable US GAAP measure, or net income margin. As previously requested in comment 1, please expand your presentation of your non-GAAP measures to include a presentation, with equal or greater prominence, of the most directly comparable US GAAP measure as required by Item 10(e)(1)(i)(a) of Regulation S-K. Refer to the second and third bullets of Question 102.10(a) of the Compliance and Disclosure Interpretations on Non-GAAP Financial Measures for additional guidance.

Monica Vinay MYERS INDUSTRIES INC May 17, 2023 Page 2

You may contact Tracey Houser at 202-551-3736 or Terence O'Brien at 202-551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services