



DIVISION OF  
CORPORATION FINANCE

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

May 25, 2023

Grant Fitz  
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**  
**File No. 001-08524**

Dear Grant Fitz:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services