



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

December 2, 2008

Mr. Donald A. Merrill
Vice President and Chief Financial Officer, Myers Industries, Inc.
1293 S. Main Street
Akron, OH 44301

Re: Myers Industries, Inc
Form 10-K for the year ended December 31, 2007
Definitive Proxy Statement, March 20, 2008
Form 10-Q for the quarter ended June 30, 2008
File No. 1-8524

Dear Mr. Merrill:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709, Edward M. Kelly, Senior Counsel, at (202) 551-3728, Pamela A. Long, Assistant Director, at (202) 551-3760 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Branch Chief