



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2024

Grant E. Fitz  
Executive Vice President and Chief Financial Officer  
Myers Industries Inc  
1293 South Main Street  
Akron, Ohio 44301

**Re: Myers Industries Inc**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 21, 2023**  
**File No. 001-08524**

Dear Grant E. 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  
Disclosure Review Program