

Letter to the Securities and Exchange Commission from Ernst & Young LLP.

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April 18, 2005

Securities and Exchange Commission
450 Fifth Street N.W.
Washington, DC 20549

Gentlemen:

We have read Item 4.01 of Form 8-K dated April 18, 2005, of Myers Industries, Inc. and are in agreement with the statements contained in paragraphs 2, 4, 5, and 6 on page 2 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP