



[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item Changes in Registrant's Certifying Accountant.

4.01

Effective on May 13, 2005, the Audit Committee of the Board of Directors of Myers Industries, Inc. ("Company") appointed KPMG LLP as the Company's independent registered public accounting firm. On June 9, 2005, KPMG LLP accepted the engagement, after completing its due diligence.

During the years ended December 31, 2004 and 2003 and through the date of this Form 8-K, the Company, nor anyone acting on its behalf, consulted KPMG LLP with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

On May 10, 2005, upon the filing of the Company's Form 10-Q for the quarter ended March 31, 2005, Ernst and Young LLP ("E&Y") completed all of its work for the Company and is no longer the Company's independent registered public accounting firm. Prior to the Company filing the Form 10-Q for the quarter ended March 31, 2005, E&Y performed a review of the Company's financial results for the quarter ended March 31, 2005 in accordance with the provisions of SAS 100 (AU 722), Interim Financial Information

On March 11, 2005, the Audit Committee determined that it would request proposals from independent registered public accounting firms for the Company's 2005 audit. E&Y, the Company's then independent registered public accounting firm for the fiscal year ended December 31, 2004, received a request for proposal, but notified the Company on April 13, 2005, that they declined to stand for reappointment as the Company's independent registered public accounting firm.

As disclosed in the Company's Form 10-K/A filed on May 2, 2005, management concluded that the Company's disclosure controls and procedures were not effective as of December 31, 2004 due to material weaknesses identified in the business segment reporting process, the financial statement close process and the income tax process. E&Y issued an adverse opinion on the effectiveness of internal controls over financial reporting because of these material weaknesses as of December 31, 2004.

E&Y's reports on the Company's consolidated financial statements for the fiscal years ended December 31, 2004 and 2003 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the Company's financial statements for each of the two fiscal years ended December 31, 2004 and 2003 and through June 9, 2005, there were no disagreements with E&Y on any matters of accounting principles or practices, financial statement disclosure or auditing scope and procedures which, if not resolved to the satisfaction of E&Y would have caused E&Y to make reference to the matter in their report. The Company has requested E&Y to furnish the Company a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated June 9, 2005, is filed as Exhibit 16 to this Form 8-K.

Item 9.01

Financial Statements and Exhibits

(c) Exhibit

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Myers Industries, Inc.  
(Registrant)

DATE June 9, 2005

By: /s/ Kevin C. O'Neil  
Kevin C. O'Neil  
Vice President, General Counsel & Secretary