

MYERS INDUSTRIES, INC.

Disclosure Committee and Disclosure and Certification Procedures for Reports to the Securities and Exchange Commission

Amended and Restated December 14, 2006

1. **Responsible Persons.** The following “Responsible Persons” have been determined to be the principal persons who participate in supplying information, preparing and/or reviewing reports to be filed by Myers Industries, Inc. (the “Company”) with the Securities and Exchange Commission (“SEC”) which contain financial and operational information. Pursuant to the provisions in the Sarbanes-Oxley Act of 2002, each such report must be reviewed and accompanied by certifications from the Chief Executive Officer and the Chief Financial Officer. The Responsible Persons have been identified due to their decision-making authority over the Company’s business units or over other executive staff functions, or due to their knowledge and skills related to disclosure and financial reporting and are listed on Exhibit A.

The list of Responsible Persons is consistent with a prescription in the SEC’s releases that, in order to comply with rules regarding review and certification of future periodic reports, companies should consider forming a committee, consisting of the persons noted above, with oversight responsibility over the Company’s reporting.

2. **Business Unit Information.** As part of the procedure, each of the Business Unit Officers will provide to the CEO, CFO and the Disclosure Committee (as defined in Section 3 below),

- (a) one or more written reports detailing any and all “material” matters impacting the Business Unit during the period covered by the report, or which are probable of occurring in the future (“Material Item Report”), and
- (b) a written certification in the form attached hereto signed by such Officer regarding the system of disclosure controls and procedures and the financial and operational information provided by their Business Units for inclusion in the report.

In determining what information is “material” and must be reported in a Material Item Report, a Report should be made if the item is material, significant or important to your Business Unit, and not whether it is material to the Company as a whole. Items are considered material regardless of size if they involve an omission or misstatement of information that, in light of surrounding circumstances, make it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. Note further that some items must be reported whether or not they are material (see the last items on the following list).

Examples of items which may be material to your Business Unit are as follows:

- the Business Unit's acquisition or disposition of a significant amount of assets outside the ordinary course of business;
- entry into, or amendment or termination of, a material agreement not made in the ordinary course of business;
- bankruptcy, termination or reduction of a business relationship with a customer that constitutes 10% or more of the Business Unit's annual revenues;
- creation of a direct or contingent financial obligation (including any guarantee) that is material to the Business Unit;
- events triggering a direct or contingent financial obligation that is material to the Business Unit, including any default or acceleration of an obligation;
- any unusual transactions or adjustments;
- any changes in internal controls over financial reporting and disclosure;
- exit activities including material write-offs and restructuring charges;
- any material asset impairment;
- any other event outside the ordinary course of business that is material to the Business Unit's results of operations, financial condition or prospects or which you believe is of importance;
- any matter, *whether or not material*,
 - related to the non-compliance or violation of any environmental rule or law;
 - any notice (oral or in writing) from a governmental agency;
 - the Business Unit receives notice of a material claim, or is named as a defendant in a lawsuit or administrative proceeding;
 - any fraud, whether or not material, that involves management or other employees.

The Material Item Report(s) are to be delivered promptly upon the occurrence of a material event.

The certifications are to be delivered to Patrick Blake, Controller, no later than at the time the financial and operational information is delivered to Mr. Blake.

3. **Disclosure Committee.** The Audit Committee of the Board of Directors of the Company has formed a “Disclosure Committee” for (a) oversight of the accuracy and timeliness of the disclosures made by the Company, (b) to help ensure that such disclosures made by the Company to its security holders or the investment community are accurate and complete and fairly present the Company’s financial condition and results of operations in all material respects, (c) are made on a timely basis; all as required by applicable laws and stock exchange requirements.

The Audit Committee appointed the following persons to the Disclosure Committee: Donald A. Merrill, Chair, John McFadden, Thomas A. Bruser, Patrick Blake and Scott James as of December 14, 2006.

4. **Preparation and Review of Filing.** Mr. Blake, as Controller, is responsible for gathering and assembling the information from the Business Units and Disclosure Committee needed to prepare the report, pursuant to the Company’s then current procedures as detailed in the written procedure entitled “Procedures for Preparation of Financial Reporting,” as amended from time to time, a copy of which is attached hereto. Mr. Blake will draft the report and obtain an initial internal review. Mr. Blake will then distribute the draft report (as may be amended based upon the internal review) to the Reporting Officers, the Independent Reviewers and the Disclosure Committee. These persons may communicate by providing comments to or by discussing the report with Mr. Blake prior to the Review Meeting.

It is contemplated that after completion of his review of the report, the Chief Executive Officer will meet with the Chief Financial Officer and the Disclosure Committee to discuss the report and the process and procedures used to prepare the report.

5. **Review Meeting.** Mr. Blake will schedule a meeting of the Reporting Officers and the Independent Reviewers for the purpose of completing the review of the report and the process used to collect and verify the necessary financial and operational information included in the report.

At the meeting there will be discussions with, and in certain cases presentations by, Messrs. Merrill and Blake regarding the process for preparing the report, and by the Reporting Officers regarding the sufficiency of the disclosures in the report as concerns each person’s area of managerial control.

The lead audit partner will report at the meeting, pursuant to SAS 71, the results of the independent auditor’s review. The review will involve discussions and analyses of any significant material events or transactions reported upon in the report, and any judgments, assumptions or uncertainties that may bear on the information contained in the report.

Although persons are encouraged to attend the meeting in person, attendance by telephonic methods is permitted as long as all parties can hear each other.

To the extent determined as being advisable by the CEO, Chairman of the Audit Committee or lead audit partner, the CEO, Chairman of the Audit Committee or lead audit partner may wish to meet outside the presence of the CFO.

The following are some of the recommended areas of focus for review:

- the use of off-balance sheet financing or special purpose vehicles;
- the impact on the Company's financial condition or performance of affiliated or associated entities;
- the management discussion and analysis (*i.e.*, MD&A) section of the report, with particular attention to (a) critical accounting policies and trends which would, if altered, have a significant impact on the reported financial condition or performance (especially, in many cases, revenue recognition policies and accounting reserves), and (b) liquidity and capital resources;
- the propriety of any characterization of costs as a capital expense;
- loans to or other transactions with directors, officers or significant shareholders;
- internal controls;
- derivative transactions;
- significant matters related to taxes including compliance, audits in process or concluded, and new tax strategies;
- material litigation;
- resolution of material contingencies or events leading to possible new material contingencies involving the Company;
- unusual transactions or adjustments;
- items requiring significant management judgment or estimates;
- creation or possible impairment of goodwill and other intangible assets;
- exposure to the financial difficulties of any material customers or amounts,
- the internal controls that the Company has and whether any material deficiencies exist, the process as conducted and, the significant matters that were discussed; and
- any questions, concerns or comments that the committee may have regarding the review process and the disclosures in the filing.

The following are some of the recommended areas of focus specifically for the Audit Committee and Lead Audit Partner:

- the internal controls that the Company has and whether any material deficiencies exist, the process as conducted and the significant matters that were discussed; and
- any questions, concerns or comments that the committee may have regarding the review process and the disclosure in the report.

6. **Certification by Reporting Officers Other Than the CEO and CFO.** The Reporting Officers, other than the CEO and CFO, are required to make a written certification to the Company, CEO and CFO in the forms attached hereto related to the accuracy and completeness of the disclosure in the filing, limited however to the concerns of each person's area of managerial control. The certification is to be delivered upon the completion of the final report and prior to the certification by the CEO and CFO.

7. **Form of Certifications.** The form of certifications for the CEO and CFO pursuant to Sections 906 and 302 of the Sarbanes-Oxley Act of 2002 are attached hereto. The certifications shall be attached to the report as an exhibit, or in such manner as the rules regarding this certification require. The form of certifications for the General Counsel and Controller, as well as for the Business Units, are also attached hereto.

8. **Documentation of the Review Process.** The certifications required herein, as well as the minutes of the Review Meeting, will be delivered to the Secretary of the Company to be kept with the Audit Committee records.