

MYERS INDUSTRIES INC

FORM 8-K/A (Amended Current report filing)

Filed 06/26/02 for the Period Ending 06/13/02

| | |
|-------------|--|
| Address | 1293 S MAIN ST AKRON, OH 44301 |
| Telephone | 330-253-5592 |
| CIK | 0000069488 |
| Symbol | MYE |
| SIC Code | 3089 - Plastics Products, Not Elsewhere Classified |
| Industry | Fabricated Plastic & Rubber |
| Sector | Basic Materials |
| Fiscal Year | 12/31 |

MYERS INDUSTRIES INC

FORM 8-K/A (Unscheduled Material Events)

Filed 6/26/2002 For Period Ending 6/13/2002

| | |
|-------------|-------------------------------------|
| Address | 1293 S MAIN ST AKRON, Ohio 44301 |
| Telephone | 330-253-5592 |
| CIK | 0000069488 |
| Industry | Containers & Packaging |
| Sector | Basic Materials |
| Fiscal Year | 12/31 |

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Amendment No. 1 to

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): **June 13, 2002**

MYERS INDUSTRIES, INC.

(Exact Name of Registrant as Specified in Charter)

| | | |
|--|-----------------------------|--------------------------------------|
| Ohio | 1-8524 | 36-0778636 |
| (State or Other Jurisdiction of Incorporation) | (Commission File Number) | (IRS Employer Identification No.) |

| | |
|--|--------------|
| 1293 South Main Street, Akron, Ohio | 44301 |
| (Address of Principal Executive Offices) | (Zip Code) |

Registrant's telephone number, including area code: **(330) 253-5592**

Item 4. Changes in Registrant's Certifying Accountant.

The Audit Committee of the Board of Directors of Myers Industries, Inc. (the "Company") has determined to engage Ernst & Young LLP to serve as the Company's independent accountants for 2002, terminating Arthur Andersen LLP ("Andersen"), effective June 13, 2002. The appointment of Ernst & Young LLP was made after consideration by the Audit Committee and management of the Company and concludes a thorough and deliberate evaluation.

Andersen's reports on the Company's consolidated financial statements for each of the two most recent fiscal years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with its audits for the Company's two most recent fiscal years and the interim period through the date the relationship ended, there have been no disagreements between the Company and Andersen on any matter of accounting principles and practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to Andersen's satisfaction, would have caused Andersen to make reference to the subject matter of the disagreement in connection with its report on the Company's consolidated financial statements for such years.

During the Company's two most recent fiscal years and through June 13, 2002, there have been no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has requested Andersen to furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements made by the Company. A copy of the letter, dated June 26, 2002, is filed as Exhibit 16.1 to this Amendment No. 1 to Current Report on Form 8-K.

During the Company's two most recent fiscal years and through June 13, 2002, the Company did not consult Ernst & Young 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 consolidated financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements, Pro Forma Financial Statements and Exhibits

(c) Exhibits.

| Exhibit Number | Description |
|-------------------|---|
| 16.1 | Letter of Arthur Andersen LLP regarding change in certifying accountant. |
| 99.1 | Press Release dated June 13, 2002 (filed as Exhibit 99.1 to Form 8-K filed on June 13, 2002). |

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.

Dated: June 26, 2002

Myers Industries, Inc.

By: /s/ Gregory J. Stodnick
Vice President - Finance

EXHIBIT INDEX

| Exhibit No. | Description |
|-------------|---|
| 16.1 | Letter of Arthur Andersen LLP regarding change in certifying accountant. |
| 99.1 | Press Release dated June 13, 2002 (filed as Exhibit 99.1 to Form 8-K filed on June 13, 2002). |

[Arthur Andersen LLP Letterhead]

June 26, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Dear Sir or Madam:

The representations made in this letter are based solely on discussions with and representations from the engagement partner and manager on the audits of the consolidated financial statements of this registrant for the two most recent fiscal years. Those individuals are no longer with Arthur Andersen LLP. We have read Item 4 included in the Form 8-K dated June 26, 2002 of Myers Industries, Inc. to be filed with the Securities and Exchange Commission and have found no basis for disagreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP
Arthur Andersen LLP

cc: Mr. Gregory J. Stodnick

End of Filing

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