

## MYERS INDUSTRIES, INC.

### AUDIT COMMITTEE PRE-APPROVAL POLICY

*Amended and Restated Effective December 11, 2003 and Further Amended  
and Restated April 28, 2011*

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1. **Statement of Principles.** The Audit Committee is required to pre-approve all audit and non-audit services performed by the Company's independent registered public accounting firm in order to assure that the provision of such services does not impair such firm's independence. Unless a type of service to be provided by the independent auditor has received general pre-approval, it will require specific pre-approval by the Audit Committee. Any proposed services exceeding pre-approved cost levels will require specific pre-approval by the Audit Committee.

The Audit Committee will annually review and pre-approve Audit, Audit-Related, Tax, and All Other services that may be provided by the independent registered public accounting firm without the need to obtain specific pre-approval from the Audit Committee (the "**Pre-approved Services**"). The term of the general approval for the Pre-approved Services is 12 months from the date of such pre-approval unless the Audit Committee otherwise provides. The Audit Committee may revise the list of Pre-approved Services from time-to-time, based on subsequent determinations. The Audit Committee will provide specific pre-approval for all other services other than the Pre-approved Services.

2. **Delegation.** The Audit Committee may delegate pre-approval authority to the Chairman of the Audit Committee. The Chairman shall report any pre-approval decisions to the Audit Committee at its next scheduled meeting. The Audit Committee does not delegate its responsibilities to pre-approve services performed by the independent registered public accounting firm to management.

3. **Audit Services.** The annual Audit services engagement terms and fees will be subject to the specific pre-approval of the Audit Committee. The Audit Committee will approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other matters.

In addition to the annual Audit services engagement approved by the Audit Committee, the Audit Committee may grant pre-approval for other Audit services, which are those services that only the independent registered public accounting firm reasonably can provide. All other Audit services other than the Pre-approved Services must be separately pre-approved by the Audit Committee.

4. **Audit-Related Services.** Audit-Related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and that are traditionally performed by the independent registered public accounting firm. The Audit Committee believes that the provision of Audit-Related services does not impair the independence of the independent registered public accounting firm. All other Audit-Related services other than the Pre-approved Services must be separately pre-approved by the Audit Committee.

5. **Tax Services.** The Audit Committee believes that the independent registered public accounting firm can provide Tax services to the Company such as tax compliance, tax planning and tax advice without impairing the independent registered public accounting firm's independence. However, the Audit Committee will not permit the retention of independent registered public accounting firm in connection with a transaction initially recommended by the independent registered public accounting firm the purpose of which is tax avoidance and the tax treatment of which is not supported in the Internal Revenue Code of 1986, as amended, and related regulations. All Tax services involving large and complex transactions other than the Pre-approved Services must be separately pre-approved by the Audit Committee.

6. **All Other Services.** The Audit Committee may grant pre-approval to those permissible non-audit services classified as "All Other services" that it believes are routine and recurring services, and would not impair the independence of the independent registered public accounting firm. Permissible All Other services other than the Pre-approved Services must be separately pre-approved by the Audit Committee.

A list of the Securities and Exchange Commission's ("SEC") *prohibited* non-audit services includes the following: (a) Bookkeeping or other services related to the accounting records or financial statements of the audit client; (b) Financial information systems design and implementation; (c) Appraisal or valuation services, fairness opinions or contribution-in-kind reports; (d) Actuarial services; (e) Internal audit outsourcing services; (f) Management functions; (g) Human resources; (h) Broker-dealer, investment adviser or investment banking services; (i) Legal services; and (j) Expert services unrelated to the audit.

Provision of these non-audit services is permitted if it is reasonable to conclude that the results of these services will not be subject to audit procedures. The SEC's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

7. **Pre-Approval Fee Levels.** Pre-approval fee levels for all services to be provided by the independent registered public accounting firm will be established periodically by the Audit Committee. Any proposed services exceeding these levels will require specific pre-approval by the Audit Committee.

8. **Supporting Documentation.** With respect to each proposed pre-approved service, the independent registered public accounting firm will provide detailed back-up documentation, which will be provided to the Audit Committee, regarding the specific services to be provided.

9. **Procedures.** Requests or applications to provide services that require separate approval by the Audit Committee will be submitted to the Audit Committee by both the independent registered public accounting firm and the Chief Financial Officer, and must include a joint statement as to whether, in their view, the request or application is consistent with the SEC's rules on independent registered public accounting firm independence.