

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

February 13, 2013

<u>Via E-mail</u> Mr. Richard J. Diemer, Jr. Senior Vice President and Chief Financial Officer PolyOne Corporation 33587 Walker Road Avon Lake, OH 44012

> Re: PolyOne Corporation Form 10-K Filed February 17, 2012 File No. 1-16091

Dear Mr. Diemer:

As communicated on February 11, 2013, we have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien Branch Chief