

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

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): APRIL 8, 2002

POLYONE CORPORATION
(Exact Name of Registrant as Specified in its Charter)

OHIO
(State or Other Jurisdiction
of Incorporation)

1-16091
(Commission
File Number)

34-1730488
(IRS Employer
Identification No.)

SUITE 36-5000, 200 PUBLIC SQUARE
CLEVELAND, OHIO
(Address of Principal Executive Offices)

44114-2304
(Zip Code)

Registrant's telephone number, including area code: (216) 589-4000

Not Applicable

(Former name or former address, if changed since last report.)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Effective April 8, 2002, the Partnership Governance Committee of OxyVinyls, L.P. ("OxyVinyls"), of which PolyOne Corporation owns a 24% interest, adopted a resolution to no longer engage Arthur Andersen LLP ("Arthur Andersen") as its independent public accountants and to engage KPMG LLP ("KPMG") to serve as its independent public accountants for the fiscal year 2002.

Arthur Andersen's audit reports on OxyVinyls' financial statements for each of the fiscal years ended December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During OxyVinyls' two fiscal years ended December 31, 2001 and 2000 and the subsequent interim period preceding the decision to change independent public accountants, there were no disagreements with Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Arthur Andersen's satisfaction would have caused them to make reference to the subject matter of the disagreement in connection with the audit reports on OxyVinyls' financial statements for such years, and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

OxyVinyls provided Arthur Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of Arthur Andersen's letter, dated April 8, 2002, stating its agreement with such statements.

In the years ended December 31, 2001 and 2000 and through the date hereof, OxyVinyls did not consult with KPMG 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 OxyVinyls' financial statements, or any other matters on reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) EXHIBITS.

EXHIBIT NUMBER -----	DESCRIPTION -----
16.1	LETTER FROM ARTHUR ANDERSEN LLP TO THE SECURITIES AND EXCHANGE COMMISSION DATED APRIL 8, 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.

POLYONE CORPORATION

By: /s/ Gregory P. Smith

Name: Gregory P. Smith
Title: Controller

Date: April 11, 2002

EXHIBIT INDEX

EXHIBIT
NUMBER

DESCRIPTION

16.1

LETTER FROM ARTHUR ANDERSEN LLP TO THE SECURITIES AND
EXCHANGE COMMISSION DATED APRIL 8, 2002.

[ANDERSEN LOGO]

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

Arthur Andersen LLP
Suite 5600
901 Main Street
Dallas TX 75202-3799

April 8, 2002

www.andersen.com

Dear Sir/Madam:

We have read the third paragraph of Item 4 included in the Form 8-K dated April 8, 2002 of PolyOne Corporation to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

ARTHUR ANDERSEN LLP

BY /s/ William M. Henry

William M. Henry

CAB

cc: Mr. Richard A. Lorraine, Executive Vice President and
Chief Financial Officer
Occidental Chemical Corporation

Mr. W. David Wilson, Vice President and Chief Financial Officer
PolyOne Corporation