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**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 7, 2008**

**PolyOne Corporation**

(Exact Name of Registrant as Specified in Charter)

**Ohio**

(State or Other Jurisdiction  
of Incorporation)

**1-16091**

(Commission File No.)

**34-1730488**

(I.R.S. Employer  
Identification No.)

**PolyOne Center, 33587 Walker Rd.  
Avon Lake, Ohio 44012**

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code:  
**(440) 930-1000**

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01. Regulation FD Disclosure.**

On January 2, 2008, PolyOne Corporation (the "Company") acquired 100% of the outstanding capital stock of GLS Corporation ("GLS"). The Company intends to disclose to investors on April 7, 2008 that GLS had net sales of \$128.8 million and operating income of \$12.2 million for the year ended December 31, 2007.

The Company also intends to disclose that, as of February 29, 2008, it had cash and cash equivalents of \$64.1 million, \$40.0 million outstanding under its revolving credit facility and \$35.2 million of short-term borrowings outstanding, and it had sold \$85.3 million accounts receivable under its receivables sale facility.

The information in this Form 8-K shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that Section, nor shall it be deemed incorporated by reference in any filing under the Securities Act or the Exchange Act, except as expressly set forth by specific reference in such filing.

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**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.

Date: April 7, 2008

POLYONE CORPORATION

By /s/ W. David Wilson

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Name: W. David Wilson

Title: Senior Vice President and Chief  
Financial Officer