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Wendy C. Shiba
Vice President, Chief Legal Officer and
Secretary
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RECEIVED
OFFICE OF THE SECRETARY

August 8, 2002

AUG 9 2002

Jonathan Katz, Esq.
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Via Private Courier Service

Re: PolyOne Corporation CEO and CFO Sworn Statements
Pursuant to Commission Order No. 4-460

Dear Mr. Katz:

I enclose for filing with the Commission sworn statements by each of (1) Thomas A. Waltermire, principal executive officer, and (2) W. David Wilson, principal financial officer, of PolyOne Corporation as required by Order No. 4-460, issued by the Commission on June 27, 2002.

Please acknowledge receipt of this letter and the sworn statements by stamping the enclosed extra copies and return them in the enclosed self-addressed, stamped envelope.

Please contact me at (440) 930-1359 if you have any questions.

Very truly yours,

Wendy C. Shiba
Vice President, Chief Legal Officer
and Secretary

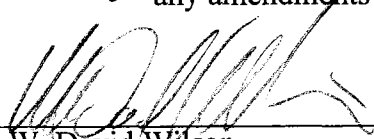
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cc: Thomas A. Waltermire
W. David Wilson

Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, W. David Wilson, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of PolyOne Corporation, and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with PolyOne Corporation's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
- Annual Report on Form 10-K for the Fiscal Year ended December 31, 2001 of PolyOne Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of PolyOne Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



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

Dated: August 8, 2002

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AUG 9 2002

Subscribed and sworn to
 before me this 8th day of
 August 2002.


 Notary Public

My Commission
 Expires: _____

KATHLEEN C. CORNELIUS
 Notary Public, State of Ohio
 Recorded in Lorain County
 My Commission Expires 05-23-07