Page 1 of 5 Pages

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

SCHEDULE 13G

Under the Securities exchange Act of 1934

(Amendment No. 1)*

POLYONE CORP

(NAME OF ISSUER)

COM NEW

(TITLE OF CLASS OF SECURITIES)

73179P106

(CUSIP NUMBER)

December 31, 2014

(Date of event which requires filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

X Rule 13d-1(b) Rule 13d-1(c) Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be 'filed' for the purpose of Section 18 of the Securities Exchange Act of 1934 ('Act') or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

(CONTINUED ON FOLLOWING PAGE(S))

CUSIP NO. 73179P106 13G

Page 2 of 5 Pages

1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Edgar Filing: POLYONE CORP - Form SC 13G/A

A	llianceBernstein LP	13-3434400	
2. CHEC	K THE APPROPRIATE BOX	X IF A MEMBER OF A GROUP *	(A) [] (B) [X]
3. SEC	USE ONLY		
	ZENSHIP OR PLACE OF C e of Delaware	DRGANIZATION	
		5. SOLE VOTING POWER	3,748,321
		6. SHARED VOTING POWER	0
	December 31, 2014 BY EACH	7. SOLE DISPOSITIVE POWER	4,212,501
	REPORTING PERSON WITH:	8. SHARED DISPOSITIVE POWE	ER 82,708
REPO	RTING PERSON	ALLY OWNED BY EACH	4,295,209
(Not	to be construed as a	an admission of beneficial	ownership)
10. CHEC SHAR		E AMOUNT IN ROW (9) EXCLUI	DES CERTAIN [X]
11. PERC	ENT OF CLASS REPRESEN	ITED BY AMOUNT IN ROW 9	4.7%
12. TYPE IA	OF REPORTING PERSON	*	
	* SEE INSI	RUCTIONS BEFORE FILLING OU	JT !
CUSIP NO.	73179P106	13G	Page 3 of 5 Pages
Item 1(a)	Name of Issuer: POLYONE CORP		
Item 1(b)	Address of Issuer's 33587 Walker Road Avon Lake, OH 44012	Principal Executive Office	25:
Item 2(a)		ng and Address of Principal	Business Office:
	AllianceBernstein L. 1345 Avenue of the A NewYork, N.Y. 10105	mericas	
(212-756		ontact Andrea Prochniak at ions. All other questions ernstein.com.)	

Edgar Filing: POLYONE CORP - Form SC 13G/A

Item 2(c) Citizenship: Delaware Item 2(d) Title of Class of Securities: COM NEW Item 2(e) Cusip Number: 73179P106 Item 3. Type of Reporting Person: Registered Investment Advisor 13G Page 4 of 5 Pages

Item 4. Ownership as of 12/31/2014

- (a) Amount Beneficially Owned: 4,295,209 shares of common stock acquired solely for investment purposes on behalf of client discretionary investment advisory accounts*
- (b) Percent of Class: 4.7%
- (c) Deemed Voting Power and Disposition Power:

(i)	(ii)	(iii)	(iv)
Deemed	Deemed	Deemed	Deemed
to have	to have	to have	to have
Sole Power	Shared Power	Sole Power	Shared Power
to Vote	to Vote	to Dispose	to Dispose
or to	or to	or to	or to
Direct	Direct	Direct the	Direct the
the Vote	the Vote	Disposition	Disposition

```
AllianceBernstein 3,748,321 0 4,212,501 82,708
```

*AllianceBernstein L.P. is a majority owned subsidiary of AXA Financial, Inc. and an indirect majority owned subsidiary of AXA SA. AllianceBernstein operates under independent management and makes independent decisions from AXA and AXA Financial and their respective subsidiaries and AXA and AXA Financial calculate and report beneficial ownership separately from AllianceBernstein pursuant to guidance provided by the Securities and Exchange Commission in Release Number 34-39538 (January 12, 1998).

AllianceBernstein may be deemed to share beneficial ownership with AXA reporting persons by virtue of 82,708 shares of common stock acquired on behalf of the general and special accounts of the affiliated entities for which AllianceBernstein serves as a subadvisor. Each of AllianceBernstein and the AXA entities reporting herein acquired their shares of common stock for investment purposes in the ordinary course of their investment management and insurance businesses.

Page 5 of 5 Pages

Item 5. Ownership of Five Percent or Less of a Class: If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.

[X]

Item 6. Ownership of More than Five Percent on behalf of Another Person. N/A

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reporting on by the Parent Holding Company: N/A

Item 8	Identification and Classification of Members of the Group.	N/A
Item 9	Notice of Dissolution of Group:	N/A

Item 10. Certification:

By signing below I certify that to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 2, 2015, ALLIANCEBERNSTEIN L.P.

/s/ Laurence Bertan

Name: Laurence Bertan Title: SVP and Head of Regulatory Reporting