



1260 Carden Farm Drive
Clinton, Tennessee 37716

June 20, 2008

Mr. Keith M. Beasley
Jabezco Industrial Group, Inc.
2274 Hollywood Drive
Jackson, TN 38305

Re: Safety Recognition

Dear Keith:

It is with great pleasure that we write this letter to recognize the dedication to safety exhibited by the Jabezco Industrial Group during the recent N1 Extruder Project at our Seabrook, TX facility. As you know very well, this project was fast paced and spanned the months of March and April 2008. As the manager for this specific Seabrook job, we awarded Jabezco the mechanical and electrical installation contract for this project. It was successfully completed in a timely manner with no "Near Misses" or Safety Incidents. The project required a crew size ranging from 15-20 craftsmen working 7 days a week in tight quarters for a period of 6 weeks.

It was evident by observing their daily "Tool Box" safety talks, wearing the proper PPE, and freely cooperating with PolyOne's Safety Values that Jabezco's leadership and associates were well aware of the personal commitment & resources required to maintain attention to personnel safety while producing a quality product.

There were other key indicators of how Jabezco makes job personnel safety an integral part of their overall project planning. These safety program steps caught our attention through-out the project because they were unsolicited by the PolyOne team, however were proactively planned and carried out by Jabezco: i.e., the pre/interim/post on-site safety inspections by Jabezco management as well as a third party professional safety company; the ability & willingness to provide knowledgeable safety monitors when necessary, and the final on-site project closure review (candid plus/delta discussion) with Jabezco and PolyOne project leaders.

We appreciate the focus you and the Jabezco Industrial Group puts on safety. We will continue to use the safety performance component as a major pre-requisite in choosing contractors for performing future work at PolyOne Corp facilities and plant sites. Thanks for a job done well... and SAFELY! We look forward to working with you guys again.

Best regards,

A handwritten signature in black ink, appearing to read "Larry P. Thurmon", is written over the typed name.

Larry P. Thurmon
Engineering / Site Services Manager
PolyOne DHCompounding
Clinton TN
USA