AMENDED AND RESTATED
GENERAL ASSIGNMENT AND BILL OF SALE
RELATING TO THE
GOODRICH PVC BUSINESS

THIS AMENDED AND RESTATED GENERAL ASSIGNMENT AND BILL OF SALE dated and effective as of the 1st day of March 1993 (the "Closing Date"), as amended and restated on the 27th day of April 1993, between THE B.F.GOODRICH COMPANY, a corporation organized and existing under the laws of the State of New York ("Goodrich"), and THE GEON COMPANY, a corporation organized and existing under the laws of the State of Delaware ("Geon"), is delivered pursuant to Section 1 of the Separation Agreement (the "Separation Agreement") dated as of March 1, 1993 between Goodrich and Geon. Capitalized terms used herein without definition shall have the meaning given to such term in the Separation Agreement.

KNOW ALL MEN BY THESE PRESENTS, that Goodrich, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby grant, bargain, sell, convey, transfer, assign, set over and deliver unto Geon all of the entire right, title and interest of Goodrich in and to the assets and property of every kind and description existing on the Closing Date (other than, except to the extent otherwise expressly set forth below, cash and cash equivalents) primarily relating to, used in or arising out of the Goodrich PVC Business, whether real, personal or mixed, tangible or intangible, absolute or contingent, and wherever situated, and the assets and properties described below:

(a) All land, buildings and improvements, machinery, equipment, furniture, moveables and other assets owned or leased by Goodrich and situated at the locations listed on Schedule I;

(b) All customer lists, customer files, credit profiles, account histories, marketing information or similar information pertinent to existing or potential customers, primarily relating to, used in or arising out of the Goodrich PVC Business;

(c) Copies of all accounting information and records pertaining to the assets, properties and operations of the Goodrich PVC Business;

(d) To the extent assignable, all contracts relating to, used in or arising out of the Goodrich PVC Business, including without limitation all technical assistance agreements primarily relating to technology used in the Goodrich PVC Business, all agreements primarily relating to the manufacture of products of the Goodrich PVC Business, all leases of real or personal property situated at the locations listed on Schedule I, all purchase orders, sales orders and other arrangements (including warranties, claims and other rights) primarily relating to, used in or arising out of the Goodrich PVC Business and all dealer and distributor agreements primarily relating to, used in or arising out of the Goodrich PVC Business and all dealer and distributor agreements primarily relating to, used in or arising out of the Goodrich PVC Business;

(e) All inventories of raw materials, work in progress and finished goods, spare parts (subject to equitable allocation at the Shared Facilities) and supplies primarily relating to, used in or arising out of the Goodrich PVC Business;

(f) All accounts receivable primarily relating to, used in or arising out of the Goodrich PVC Business;

(g) All materials pertaining to advertising, promotion and sale of products of the Goodrich PVC Business;

(h) All information and materials relating to suppliers of raw materials and services primarily relating to, used in or arising out of the Goodrich PVC Business;

(i) To the extent assignable, all permits, approvals, qualifications, product registrations and other similar authorizations primarily relating to, used in or arising out of the Goodrich PVC Business;

(j) Except as provided in the Technology Agreement, all records and all media in which any information, data or knowledge primarily relating to, used in or arising out of the Goodrich PVC Business may be stored, including information systems and programming software;

(k) The issued and outstanding shares of capital stock in each corporation listed on Schedule II hereto to the extent owned by Goodrich (including nominee shares beneficially owned by Goodrich, unless otherwise indicated on such Schedule II), the outstanding debt securities and other obligations of each corporation listed on Schedule II hereto held by Goodrich and all of Goodrich's interest in any domestic or foreign unincorporated joint venture in which Goodrich may be engaged primarily with respect to the Goodrich PVC Business;

(l) All of the motor vehicles used in the Goodrich PVC Business;

(m) Except as may be provided in any other Ancillary Agreement, all claims of every kind and description which Goodrich now or hereafter may have against any other person primarily relating to or arising out of the Goodrich PVC Business;

(n) All cash received by Goodrich with respect to any loss incurred on or after March 1, 1993, under any casualty or liability insurance policies now or heretofore maintained by Goodrich covering the properties, assets or activities of the Goodrich PVC Business other than with respect to Excluded Assets; and

(o) Every other asset and property primarily relating to, used in or arising out of the Goodrich PVC Business and not specifically described above; and

The Society of the Plastics Industry, Inc.
(202)371-5235

RETURN THIS STUB WITH PAYMENT TO THE FOLLOWING ADDRESS

SOCIETY OF THE PLASTICS INDUSTRY, INC
NPE'94
C/O DEPARTMENT 32
WASHINGTON, DC 20042-0032

3/10/94

Mr. David W. Taylor
BF Goodrich
6100 Oak Tree Blvd.
Cleveland, OH 44131

41520-900-01

US$**** 27,759.50

Mr. David W. Taylor
BF Goodrich
6100 Oak Tree Blvd.
Cleveland, OH 44131

INVOICE

The Society of the Plastics Industry, Inc.

NPE'94
C/O DEPARTMENT 32
WASHINGTON, DC 20042-0032

DATE	REFERENCE	CHARGES	CREDITS
3/10/94	NPE'94 BOOTH FEE	$55,519.00	
	BOOTH DEPOSIT DUE	$27,759.50	

PAY $17,478.25 TO SPI

David W. Taylor
4/11/94
D/5427 #381

BALANCE TO BE PAID BY SPECIALTY POLYMERS DIVISION -- BFGOODRICH ($10,281.25)

000014

PLEASE RETURN TOP STUB WITH YOUR REMITTANCE
IN U.S. FUNDS ONLY, MAKE CHECK PAYABLE TO SPI

AMOUNT DUE
US$**** 27,759.50
PAY THIS AMOUNT

(p) An undivided one percentum (1%) interest in the following jet aircraft:

(i) Hawker - Siddley, HS 125-700
tail number N7005; and

(ii) Canadair Challenger, CL600
tail number N7008;

but subject to an agreement between Goodrich and Geon relating to joint ownership and operation of such aircraft, including an option for Goodrich to acquire such aircraft.

BUT EXCLUDING FROM such grant, bargain, sale, conveyance, transfer, assignment, setting over and delivery:

(i) Any right, asset or property listed on Schedule III hereto ("Excluded Assets");

(ii) Any right, asset or property relating to, used in or arising out of but not primarily relating to, used in or arising out of the Goodrich PVC Business, but (A) subject to the right of Geon to the benefit of the use of such asset or property pursuant to a Transitional Services or Plant Services Agreement or (B) if there is no Transitional Services or Plant Services Agreement in effect with respect to such asset or property, subject to the right of Geon to the benefit of the use of such asset or property to the extent used in the Goodrich PVC Business within a reasonable period prior to the date hereof and pursuant to substantially the same terms and conditions as such use prior to the date hereof;

(iii) All know-how, trade secrets and proprietary information, whether or not covered by patents or patent applications, including without limitation formulas, product designs, research and development data, blueprints, specifications, drawings, engineering data, procedures, tests and standards, and all recorded knowledge evidencing the same in any form or medium whatsoever, and all trade names, trademarks and logos, relating to, used in or arising out of the Goodrich PVC Business, except to the extent the same are conveyed or licensed to Geon by Goodrich pursuant to the terms of the Technology Agreement;

(iv) Original books of account and accounting records;

(v) Any right, asset or property of Goodrich not listed or described on any Schedule hereto which Goodrich as of the date hereof reasonably treats as being outside the Goodrich PVC Business and the transfer of which to Geon is not reflected in the Goodrich Financial Statements;

(vi) Any cash or other benefit received by Goodrich, or the right to receive cash or other benefit, since March 1, 1993, with respect to any loss incurred before the completion of the Initial Public Offering, unless as reimbursement for losses actually paid by Geon subsequent to the completion of the Initial Public Offering, under any casualty or liability insurance policies now or heretofore maintained by Goodrich covering the properties, assets or activities of the Goodrich PVC Business; and

(vii) All contracts and policies of insurance, and all claims relating thereto, which contracts, policies and claims are not being assigned, it being the understanding and intention of Geon and Goodrich that the coverage under such contracts and policies extends automatically to Geon as successor to Goodrich in the Goodrich PVC Business under the terms thereof and applicable law; provided that nothing herein stated shall be deemed to constitute a representation or warranty by Goodrich or Geon that such coverage so extends or to entitle either Goodrich or Geon to relief under this paragraph if such coverage does not so extend, or be construed to deprive Goodrich of the status of insured under such contracts and policies.

TO HAVE AND TO HOLD said assets and properties unto Geon, its successors and assigns; provided that Goodrich shall not be deemed to have transferred or assigned to Geon any contract, lease or agreement, any claim, or title to any assets, to any shares of capital stock in any subsidiary of Goodrich or to any interest in any unincorporated joint venture, as to which (i) the consent of any party other than Goodrich to the transfer or assignment thereof to Geon is required and has not been obtained as of the date hereof, or (ii) any registration, recordation or other formality is required to be effected or observed (other than recordation of real estate deeds) prior to or in connection with such transfer or assignment and has not been effected or observed as of the date hereof, or (iii) direct or indirect title to any asset which may be subject to a right of first refusal until such right shall expire or been determined not to affect the passage of title in the manner contemplated by the transactions contemplated hereby (none other than the Excluded Assets). Geon hereby agrees to use its best efforts to obtain any consent (but shall not be (i) required to pay any extraordinary expense (other than the incidental expenses) or (ii) required to enter into any modification of the terms of any contract on its own behalf or be authorized to do so on behalf of Goodrich) or to effect or observe any registration, recordation or other formality, and upon the receipt of such consent or the satisfactory compliance with such required registration, recordation or other formality or right of first refusal, such contract, lease or agreement, or title to such asset, shares or interest, shall automatically be deemed to have been transferred and assigned to Geon as of the Closing Date. From the Closing Date and until the receipt of such consent or the satisfactory compliance with such required registration, recordation or other formality or right of first refusal, Goodrich shall take all actions reasonably necessary to give to Geon all the benefits (subject to assumption by Geon of all the burdens) of such contract, lease or agreement, of such claim, or of full legal title to such asset, shares or interest, as the case may be.

GOODRICH HEREBY CONSTITUTES and appoints Geon, its successors and assigns, the true and lawful attorneys of Goodrich with full power of substitution, in the name of Goodrich or otherwise, and on behalf and for the benefit of Geon, its successors and assigns, to demand and receive from time to time any and all assets and properties hereby assigned and transferred or intended so to be; to give receipts, releases and acquittances for or in respect of the same or any part thereof; to collect, for the account of Geon, all receivables and other items transferred to Geon, as provided herein, and to endorse with the name of Goodrich any check received on account of any such receivables or any other items; from time to time to institute and prosecute in the name of Goodrich or otherwise any and all proceedings at law, in equity or otherwise, which Geon, its successors or assigns may deem proper to collect, assert or enforce any claim, right, title, debt or account hereby assigned and transferred or intended so to be; and to take any action necessary to effect the transfer to Geon of full legal title in and beneficial ownership of any asset, share or interest hereby transferred and assigned or intended to be. Goodrich declares that the foregoing powers are coupled with an interest and shall not be revocable by it in any manner or for any reason. Goodrich will transfer and deliver to the account of Geon any cash or other property that Goodrich may receive in respect of any claims, contracts, shares or other interests, rights, leases, commitments, sales orders, purchase orders, receivables of any character or any other items of Goodrich intended to be assigned and transferred as provided herein.

GOODRICH AGREES THAT it will hereafter execute and deliver any further assignments, instruments of transfer, bills of sale, powers of attorney or conveyances and perform other acts, as may be reasonably necessary or desirable fully to vest in Geon title to and enjoyment of the assets and properties hereby assigned and transferred or intended so to be.

IN WITNESS WHEREOF, the parties have caused this Amended and Restated General Assignment and Bill of Sale to be executed in their behalf by their duly authorized officers as of the day and year noted above.

THE B.F. GOODRICH COMPANY

By________________________

Jon V. Heider
Senior Vice President and General Counsel

Accepted and agreed on the
date set forth above.

THE GEON COMPANY

By________________________

Nicholas J. Calise
Secretary

NJC/CB/SKYBLSAL.6--4/26/93

SCHEDULE I

Goodrich PVC Business Locations

Location	Principal Nature of Property
Independence, Ohio†	Administrative Headquarters
Altona, Victoria, Australia⊗	Manufacturing
Avon Lake, Ohio‡	Manufacturing; Research and Development
Calvert City, Kentucky‡	(i) Lands which are not subject to option and (ii) Environmental sites
Deer Park, Texas⊗	Manufacturing
Henry, Illinois‡	Manufacturing
LaPorte, Texas⊗	Manufacturing
Long Beach, California	Manufacturing
Louisville, Kentucky‡	Manufacturing
Mentone, Victoria, Australia⊗	Manufacturing
Niagara Falls, Ontario, Canada⊗	Manufacturing
Pedricktown, New Jersey‡	Manufacturing
Plaquemine, Louisiana	Manufacturing
Scotford, Alberta, Canada⊗	Manufacturing
Shawinigan, Quebec, Canada⊗	Manufacturing
Terre Haute, Indiana	Manufacturing

† Leased
⊗ Owned or leased by subsidiaries
‡ Shared Facility – Property transferred generally to extent reflected on plot plans previously agreed by the parties

SCHEDULE II

Subsidiaries being Transferred to Geon

Australia:	
BFGoodrich Australia Limited	(owned by B.F.Goodrich Canada Inc.)
BFGoodrich Chemical Limited	(owned by B.F.Goodrich Canada Inc. and B.F.Goodrich Australia Limited)
Canada:	
B.F.Goodrich Canada Inc.	(Name changed to Geon Canada Inc.)
150730 Canada Inc.	(owned by B.F.Goodrich Canada Inc.)
Costa Rica:	
Resintech, S.A.	(656,000 shares owned by The B.F.Goodrich Company; 12,915,000 shares owned by 4 individuals)
United Kingdom:	
Goodrich Engineering Vinyls Limited	(owned by Goodrich Holding UK Limited)
Hydro Goodrich (a partnership)	(50% interest owned by Goodrich Engineering Vinyls Limited)
United States:	
The Geon Technology Company	
LaPorte Chemicals Corp.	
Lincoln & Southern Railroad Company	
Venezuela:	
BFGoodrich Chemical de Venezuela C.A. (to be transferred effective March 15, 1993)	

SCHEDULE III

Excluded Assets

1. The Facilities located at Calvert City, Kentucky, as defined in Section 17.D. of the Amended and Restated Separation Agreement, including the 58 acres and approximately 125 acres of land referred to in such Section 17.D.

2. All personal property, motor vehicles, inventories, raw materials, accounts receivables, other working capital, transportation barges and tank cars, and other assets pertaining to or used in the operation of the Facilities.

3. "A" stripper and "B" stripper located at Calvert City, Kentucky.