

Mail Stop 3561

May 4, 2007

By Facsimile and U.S. Mail

Mr. Bradley E. Sparks
President and Chief Executive Officer
Visualant, Incorporated
500 Union Street, Suite 406
Seattle, Washington 98101

**Re: Form 10-KSB for the Fiscal Year Ended September 30, 2006
Filed January 16, 2007
File No. 0-30262**

Dear Mr. Sparks:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief