



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

Mail Stop 3030

June 3, 2009

Via Facsimile and U.S. Mail

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

**Re: Visualant, Inc.
Form 10-KSB for the Fiscal Year Ended September 30, 2008
File No. 000-30262**

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,

Kevin L. Vaughn
Accounting Branch Chief