

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report: September 29, 2012

VISUALANT, INCORPORATED  
(Exact name of Registrant as specified in its charter)

Nevada  
(State or jurisdiction of incorporation)

0-25541  
(Commission File No.)

91-1948357  
(IRS Employer Identification No.)

500 Union Street, Suite 420  
Seattle, Washington 98101  
(206) 903-1351  
(Address of Registrant's principal executive office and telephone number)

Section 4 - Matters Related to Accountants and Financial Statements

4.01 Changes in Registrant's Certifying Accountant

*Dismissal of Madsen & Associates CPA's, Inc.*

On September 29, 2012, Visualant, Inc. (the "Company") dismissed Madsen & Associates CPA's, Inc. ("Madsen") as our independent registered public accounting firm. The decision to change accountants was approved by our Audit Committee.

The Madsen reports on our consolidated financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that the audit report of Madsen on our financial statements for fiscal years 2010 and 2011 contained an explanatory paragraph which noted that there was substantial doubt about our ability to continue as a going concern.

During our fiscal years ended December 31, 2010 and 2011 and through September 29, 2012, (i) there were no disagreements with Madsen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Madsen's satisfaction, would have caused Madsen to make reference to the subject matter of such disagreements in its reports on our consolidated financial statements for such years, and (ii) there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K other than: At September 30, 2010, we reported no material weakness in internal control over financial reporting. At September 30, 2011 and during the interim periods through June 30, 2012, we reported a material weakness in internal control. While we have an audit committee, the financial expert is not independent and attended 50% of the committee meetings. The Company is currently reviewing the financial expert situation.

The Company has provided Madsen with a copy of the foregoing disclosures and requested that Madsen furnish a letter to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

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On September 29, 2012 the Company, upon the Audit Committee's approval, engaged the services of PMB Helin Donovan LLP ("PMB") as the Company's new independent registered public accounting firm to audit the Company's consolidated financial statements as of September 30, 2012 and for the year then ended. PMB will be performing reviews of the unaudited consolidated quarterly financial statements to be included in the Company's quarterly reports on Form 10-Q going forward.

During each of the Company's two most recent fiscal years and through the date of this report, (a) the Company has not engaged PMB as either the principal accountant to audit the Company's financial statements, or as an independent accountant to audit a significant subsidiary of the Company and on whom the principal accountant is expected to express reliance in its report; and (b) the Company or someone on its behalf did not consult PMB with respect to (i) either: the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's financial statements, or (ii) any other matter that was either the subject of a disagreement or a reportable event as set forth in Items 304(a)(1)(iv) and (v) of Regulation S-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits –

<b>Exhibit No.</b>	<b>Description</b>
16.1	Letter from Madsen & Associates CPA's, Inc.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Registrant: VISUALANT, INCORPORATED

October 4, 2012

By: /s/ Mark Scott  
Mark Scott, CFO

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
<u>16.1</u>	Letter from Madsen & Associates CPA's, Inc.

October 4, 2012

Securities and Exchange Commission  
100 F Street, NW  
Washington, D.C. 20549

Re: Visualant, Inc.

We have read the statements included under Item 4.01 of Form 8-K to be filed by Visualant, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/ Madsen & Associates CPA's, Inc.

Madsen & Associates CPA's, Inc.  
Murray, UT 84107

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