

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: July 11, 2016

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

Nevada
(State or jurisdiction of incorporation)

0-25541
(Commission File No.)

90-0273142
(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

Item 4.01 Changes in Registrant's Certifying Accountant.

Dismissal of PMB Helin Donovan LLP

On July 11, 2016, Visualant, Incorporated (the "Company") dismissed PMB Helin Donovan LLP ("PMB") as our independent registered public accounting firm. The decision to change accountants was approved by our Audit Committee.

The PMB 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 PMB on our financial statements for fiscal years 2014 and 2015 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 September 30, 2014 and 2015 and through July 11, 2016, (i) there were no disagreements with PMB on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to PMB's satisfaction, would have caused PMB 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, 2014 and 2015 and during the interim periods through March 31, 2016, while we had an audit committee, we lacked a financial expert. During 2016, the Board expects to appoint an additional independent Director to serve as Audit Committee Chairman who is an "audit committee financial expert" as defined by the Securities and Exchange Commission ("SEC") and as adopted under the Sarbanes-Oxley Act of 2002.

The Company has provided PMB with a copy of the foregoing disclosures and requested that PMB 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.

Engagement of SD Mayer and Associates, LLP

On July 11, 2016 the Company, upon the Audit Committee's approval, engaged the services of SD Mayer and Associates, LLP ("Mayer") as the Company's new independent registered public accounting firm to audit the Company's consolidated financial statements as of September 30, 2016 and for the year then ended. Mayer 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. The appointment of Mayer ensures continuity with the partner and staff, who previously worked for PMB.

During each of the Company's two most recent fiscal years and through the date of this report, (a) the Company has not engaged Mayer 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 with Mayer 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 –

Exhibit No. Description

16.1 Letter dated July 14, 2016 from PMB Helin Donovan LLP.

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

By: /s/ Mark Scott
Mark Scott, CFO

July 14, 2016

July 14, 2016

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

Re: Visualant, Incorporated

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

Very truly yours,

/s/ PMB Helin Donovan, LLP

PMB Helin Donovan, LLP
Austin, TX
