

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

FORM 10-QSB

QUARTERLY REPORT UNDER SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934  
For the quarterly period ended March 31, 2007

TRANSITION REPORT UNDER SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT

For the transition period from to

Commission File number 0-25541



**VISUALANT, INCORPORATED**

(Exact name of registrant as specified in charter)

Nevada  
(State or other jurisdiction of incorporation or organization)

91-1948357  
(I.R.S. Employer Identification No.)

500 Union Street, Suite 406  
Seattle, Washington USA 98101  
(Address of principal executive offices) (Zip Code)  
206-903-1351

Registrant's telephone number, including area code

N/A  
(Former name, address, and fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), Yes  No  and ( ) has been subject to filing requirements for the past 90 days. Yes  No

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the last practicable date.

Class  
Common Stock, \$0.001 per share

Outstanding as of March 31, 2007  
16,653,891

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PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

The accompanying balance sheets of Visualant, Incorporated (development stage company) at March 31, 2007 and September 30, 2006, the statements of operations for the three and six months ended March 31, 2007 and 2006, the statements of cash flows for the six months ended March 31, 2007 and 2006 and for the period from October 8, 1998 (date of incorporation) to March 31, 2007, have been prepared by the Company's management, in conformity with principles generally accepted in the United States of America. In the opinion of management, all adjustments considered necessary for a fair presentation of the results of operations and financial position have been included and all such adjustments are of a normal recurring nature.

Operating results for the three and six month periods ended March 31, 2007 are not necessarily indicative of the results that can be expected for the year ending September 30, 2007.

VISUALANT, INCORPORATED  
(Development Stage Company)  
BALANCE SHEETS  
March 31, 2007 and September 30, 2006

	March 31, 2007	September 30, 2006
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 1,149	\$ 7,160
Prepaid Expenses	\$ 18,779	-
<b>TOTAL ASSETS</b>	<b>\$ 19,928</b>	<b>\$ 7,160</b>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>CURRENT LIABILITIES</b>		
Notes payable	\$ 300,471	\$ 165,705
Accrued expenses and other liabilities	132,105	8,247
Accounts payable	593,611	306,424
<b>Total Current Liabilities</b>	<b>1,026,187</b>	<b>480,376</b>
Commitments and Contingencies	-	-
<b>STOCKHOLDERS' DEFICIT</b>		
Preferred stock - \$0.001 par value, 50,000,000 shares authorized, no shares issued and outstanding	-	-
Common stock - \$0.001 par value, 200,000,000 shares authorized, 16,653,891 and 16,503,891 shares issued and outstanding, respectively	16,654	16,504
Additional paid in capital	4,020,732	3,604,969
Deficit accumulated during the development stage	(5,043,645)	(4,094,689)
<b>Total Stockholders' Equity (Deficiency)</b>	<b>(1,006,259)</b>	<b>(473,216)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 19,928</b>	<b>\$ 7,160</b>

The accompanying notes are an integral part of these financial statements

VISUALANT, INCORPORATED  
(Development Stage Company)

STATEMENTS OF OPERATIONS

For the Three and Six Months Ended March 31, 2007 and 2006 and the Period from  
October 8, 1998 (Date of Inception) to March 31, 2007

	Three Months Ended March 31, 2007	Three Months Ended March 31, 2006	Six Months Ended March 31, 2007	Six Months Ended March 31, 2006	Period of Inception from October 8, 1998 to March 31, 2007
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenses</b>					
Research and development	148,506	138,732	397,823	175,932	1,085,232
Administrative	261,298	101,476	525,401	292,221	2,707,215
Total Operating Expense	409,804	240,208	923,224	468,153	3,792,477
Loss from Operations	(409,804)	(240,208)	(923,224)	(468,153)	(3,792,447)
<b>Other Income (Expense)</b>					
Settlement of debt	-	-	-	-	43,400
Interest expense	(14,256)	-	(25,732)	(10,726)	(139,521)
Loss of deposit	-	-	-	-	(1,154,327)
<b>Net Loss</b>	<b>(\$424,060)</b>	<b>(\$240,208)</b>	<b>(\$948,956)</b>	<b>(\$478,879)</b>	<b>(\$5,042,895)</b>
Net Loss Applicable to Common Stockholders Basic and diluted	\$ (0.03)	\$ (0.01)	\$ (0.06)	\$ (0.03)	
Weighted Average Shares used in computing basic and diluted net loss per share	16,535,558	16,347,000	16,519,550	16,347,000	

The accompanying notes are an integral part of these financial statements

**VISUALANT, INCORPORATED**  
**(Development Stage Company)**  
**STATEMENTS OF CASH FLOWS**  
For the Six Months Ended March 31, 2007 and 2006 and the Period from  
October 8, 1998 (Date of Inception) to March 31, 2007

	Six Months Ended March 31, 2007	Six Months Ended March 31, 2006	October 8, 1998 to March 31, 2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net loss	\$ (948,956)	\$ (478,879)	\$ (5,043,645)
Reconciliation of net loss to net cash used in operating activities:			
Depreciation, amortization and tangible and intangible asset impairments	-	708	19,808
Issuance of capital stock for expenses	75,000	-	157,956
Stock based compensation	183,342	-	255,342
Stock Options Issued in exchange for services	157,571	-	157,571
Loss of deposit	-	-	1,154,327
Capital contributions - expenses	-	-	10,950
Increase (decrease) in cash resulting from changes in assets and liabilities:			
Prepaid expenses	(18,779)	-	(18,779)
Accounts payable and accrued expenses	411,045	(40,163)	2,152,952
Net Cash Used in Operating Activities	<u>(140,027)</u>	<u>(518,334)</u>	<u>(1,153,518)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property and equipment	-	-	(12,308)
Purchase of investment - deposit	-	-	(1,154,327)
Net Cash Used in Investing Activities	-	-	(1,166,635)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from issuance of common stock	-	-	2,022,892
Proceeds from issuance of notes payable	134,766	44,372	298,410
Net Cash Provided by Financing Activities	<u>134,766</u>	<u>44,372</u>	<u>2,321,302</u>
Net Change in Cash	(6,011)	(473,962)	1,149
Cash at Beginning of Period	7,160	519,009	-
Cash at End of Period	<u>\$ 1,149</u>	<u>\$ 45,047</u>	<u>\$ 1,149</u>

The accompanying notes are an integral part of these financial statements

**VISUALANT, INCORPORATED**  
**(Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**1. ORGANIZATION**

Visualant, Inc. was incorporated under the laws of the State of Nevada on October 8, 1998 under the name of "Cigar King Corporation" with authorized common stock of 200,000,000 shares at \$0.001 par value. On September 13, 2002 the name was changed to "Starberrys Corporation" as part of a change in the authorized capital stock whereby 50,000,000 shares of preferred stock with a par value of \$0.001 was authorized. On August 18, 2004 the name of the Company was changed to "Visualant, Incorporated". There are no preferred shares issued and the terms have not been determined.

The Company is in the development stage and has not commenced operations.

**2. GOING CONCERN**

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. We have incurred net losses of approximately \$949,000 and \$479,000 for the six months ended March 31, 2007 and 2006, respectively. Our current liabilities exceeded our current assets by approximately \$1.0 million as of March 31, 2007. Our net cash used in operating activities approximated \$140,000 for the six months ended March 31, 2007.

As of March 31, 2007, the Company had approximately \$1,000 in cash. The Company is considered illiquid as this cash is not considered sufficient to fund the recurring operating and associated financing costs. The Company needs to raise additional funding to continue its operations. However, there can be no assurance that financing or additional funding will be available to the Company on favorable terms or at all. If the Company raises additional capital through the sale of equity or convertible debt securities, the issuance of such securities may result in dilution to existing stockholders.

We anticipate that we will generate significant losses from operations for the foreseeable future. As of March 31, 2007, our accumulated deficit was \$5.0 million. We have limited capital resources, and operations to date have been funded with the proceeds from public and private equity and debt financings. These conditions raise substantial doubt about our ability to continue as a going concern. The audit report prepared by our independent registered public accounting firm relating to our consolidated financial statements for the year ended September 30, 2006 includes an explanatory paragraph expressing the substantial doubt about our ability to continue as a going concern.

Continuation of the company as a going concern is dependant upon obtaining additional working capital and the management of the Company has developed a strategy, which it believes will accomplish this objective through additional equity funding, payment of debt by the issuance of common stock, and contributions to capital by officers, which will enable the Company to continue to conduct operations. The financial statements do not include any adjustments that might be necessary if we are unable to continue as a going concern.

**VISUALANT, INCORPORATED**  
**(Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies used in the preparation of the Company's consolidated financial statements are disclosed in the Annual Report on Form 10-K for the year ended September 30, 2006. Additional significant accounting policies are disclosed below.

***Accounting for Income Taxes***

In June 2006, the FASB issued FASB Interpretation No. 48 (FIN 48), "Accounting for Uncertainty in Income Taxes—an interpretation of FASB Statement No. 109, Accounting for Income Taxes," which clarifies the accounting for uncertainty in income taxes. FIN 48 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The interpretation requires that we recognize in the financial statements, the impact of a tax position, if that position is more likely than not of being sustained on audit, based on the technical merits of the position. FIN 48 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods and disclosure. The provisions of FIN 48 are effective beginning January 1, 2007 with the cumulative effect of the change in accounting principle recorded as an adjustment to opening retained earnings. The Company adopted FIN 48 effective January 1, 2007 and there was no impact on the Company's financial statements.

***Financial Statement Restatement***

In September 2006, the Securities and Exchange Commission ("SEC") issued Staff Accounting Bulletin No. 108 ("SAB 108"). Due to diversity in practice among registrants, SAB 108 expresses SEC staff views regarding the process by which misstatements in financial statements are evaluated for purposes of determining whether financial statement restatement is necessary. SAB 108 is effective for fiscal years ending after November 15, 2006. The Company adopted SAB 108 effective October 1, 2006 and there was no impact on the Company's financial statements.

***Basic and Diluted Net Income (Loss) Per Share***

Net loss per common share excludes any dilutive effects of options, warrants and convertible securities. Net earnings (loss) per share is computed using the weighted-average number of outstanding common shares and common stock equivalent shares during the applicable period. Common stock equivalent shares, which include options warrants and convertible securities, are excluded from the computation if their effect is antidilutive. There were no dilutive instruments for the six months ended March 31, 2007.

***Recent Accounting Pronouncements***

In September 2006, the FASB issued Statement of Financial Accounting Standards No. 157, *Fair Value Measurements* ("SFAS 157"). SFAS 157 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements but does not require any new fair value measurements. SFAS 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. We are evaluating the possible impact of SFAS 157 on the financial statements.

In February 2007, the FASB issued Statement of Financial Accounting Standards No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities*, ("SFAS 159"). SFAS 159 permits entities to choose to measure many financial instruments and certain other items at fair value. The objective is to improve financial reporting by providing entities with the opportunity to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently without having to apply complex hedge accounting provisions. SFAS 159 is effective for financial statements issued for fiscal years beginning after November 15, 2007. We have not yet determined the impact of adopting SFAS 159 on our financial position.



**VISUALANT, INCORPORATED**  
**(Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**4. DEVELOPMENT OF TECHNOLOGIES OWNED BY THE COMPANY**

The Company is in the business of researching, developing, acquiring, and commercializing products and services related to illumination and detection of electromagnetic energy, typically in the visible and near-visible portions of the electromagnetic spectrum, using specialized illumination and sensing systems and spatial analysis software modeling which allow for pattern recognition. This technology involves specialized and proprietary information and trade secrets, which the Company considers to be among its most sensitive, confidential, and proprietary information.

The Company has a working agreement with a contractor to further develop the technology pursuant to which the Company has agreed to pay development costs on a monthly basis.

**5. NOTES PAYABLE**

During the year ended September 30, 2006, the Company entered into agreements with Coach Capital, LLC for three demand notes payable to Coach Capital, LLC totaling \$163,644 for purposes of financing ongoing operations.

During the first quarter of 2007, the Company entered into an additional demand note payable agreement with Coach Capital, LLC totaling \$54,888 plus loan fees. In February 2007, the Company entered into a demand note payable agreement with CEO and President, Bradley E. Sparks totaling \$50,000 plus loan fees. In addition, the Company entered into another demand note payable agreement with Coach Capital, LLC during the quarter totaling \$28,000 plus loan fees. All of these notes accrue interest at 18% per annum. As of March 31, 2007, notes payable totals \$300,471. Interest expense accrues on all of these notes at a rate of 18% per annum. Accrued interest on the notes payable is recorded in the balance sheet in accrued expenses and other liabilities.

Any delays in repayment of the principal and accrued interest on the notes payable upon demand will result in a penalty interest rate of 30% per annum.

**6. COMMON CAPITAL STOCK**

During the second quarter of fiscal year 2007 the Company issued 150,000 shares in satisfaction of \$75,000 of monies owed for legal services.

**7. STOCK OPTIONS**

Effective October 1, 2006, we began recording compensation expense associated with stock options and other equity-based compensation in accordance with SFAS No. 123 (revised 2004), "Share-Based Payment". We adopted FAS 123(R) using the modified prospective method. We recognize these compensation costs on a straight-line basis over the requisite service period of the award. Total compensation cost recognized for fair value options issued was \$108,000 and \$341,000 for the three and six months ended March 31, 2007, respectively.

In 2005, our Board of Directors adopted a combined incentive and nonqualified stock option plan for our employees and consultants ("2005 Stock Option Plan") On October 9, 2006 the Board of Directors authorized an increase in shares available for grant from 2 million to 4 million, subject to stockholder approval.

There were no stock options issued during the three months ended March 31, 2007.

**8. SIGNIFICANT TRANSACTIONS WITH RELATED PARTIES**

See Note 5 for discussion of notes payable issued to the Company's CEO and President during the quarter ended March 31, 2007.

**VISUALANT, INCORPORATED**  
**(Development Stage Company)**  
**NOTES TO FINANCIAL STATEMENTS**

**9. CANCELLATION OF AGREEMENT TO PURCHASE SHARES OF SCI**

On April 9, 2003 the Company signed a Purchase Agreement with Malaremastastarnas Riksforening, the owner of all the shares of Skandinaviska Farginstitut AB (the Scandinavian Colour Institute or "SCI") which owns the color notation system Natural Color Systems ("NCS"), containing the terms of an acquisition by the Company or its assigns for a price of SEK 35,000,000 of all shares of SCI. Pursuant to the terms of the agreements the Company made payments of \$1,154,327 into an escrow account as part payment toward the purchase price. The Company subsequently failed to make further payments on the contracts and by mutual agreement the contracts were cancelled and the moneys paid were expensed.

**10. SUBSEQUENT EVENTS**

*Notes Payable*

On May 7, 2007, the Company entered into a Line of Credit Agreement with Coventry Capital LLC., a Delaware company, pursuant to which Coventry Capital will provide the Company with a \$1 million convertible line of credit. The line of credit may be increased up to \$3 million in the event the Company achieves certain performance criteria. The borrowed funds will bear interest at the rate of 10% per annum, and are due in full on May 7, 2010. Coventry Capital, however, has the right to convert all or part of the indebtedness into common stock of the Company.

**General**

The Company is a development stage company engaged in the business of commercializing products and services based upon our spectral signature technology as reflected in our recently filed patent applications. These patent applications pertain to the use of controlled illumination with specific bands of electromagnetic radiation, detection of returned electromagnetic radiation and data management in an innovative manner enabling our devices to establish a unique spectral signature for both individual and classes of items. The unique spectral signature data can potentially be used in a variety of applications in areas such as brand protection, forgery detection, homeland security, medical diagnostics, quality control, fluids monitoring, metal stress analysis, and many others. As of March 31, 2007, the Company has filed seven utility patents applications with the U.S. Patent Office.

The Company currently buys its research and development from outside third party sources. On December 16, 2005, the Company entered into a research and development contract with RATLab LLC, a privately-owned research laboratory in Seattle, Washington. Under the contract, RATLab performs research and development using the Company's existing intellectual property, as well as newly developed research and technologies in order to assist the Company with the commercialization of its core spectral signature technologies. During the 3 and 6-month periods ended March 31, 2007, the Company paid approximately \$54,000 and \$137,000 in research and development fees to RATLab LLC. RATLab LLC is a research laboratory formed primarily by Dr. Thomas Furness, founder and former director of the Human Interface Technology Lab (HIT Lab) at the University of Washington, and one of the leading researchers in the world in the area of human interface technology. Dr. Furness also is the founder of the Virtual World Consortium, an organization of more than fifty leading technology companies and enterprises dedicated to sharing and advancing research in many scientific research areas important to the Company. RATLab LLC also employs other leading scientists and research associates in the areas of computer science, imaging technology, and light sensing technology, who are part of the team conducting research on behalf of the Company.

The Company initially intends to position its technology as both a revolutionary as well as a practical solution for security and fraud prevention applications and markets. The Company's current focus is to secure customers for its spectral signature technology and to capitalize upon the potential business opportunities in the areas of national security, document forgery/fraud, brand protection, label fraud and product tampering. However, the broad scope of the applications covered by the Company's patent applications may result in new opportunities surfacing from customers desiring prototypes designed to satisfy their specific technology needs. As of March 31, 2007, the Company had no customers.

The Company has developed successful prototypes which capture the spectral signatures of items and manage the data gathered. These prototypes are being shown to potential customers and funding sources to demonstrate the potential and capabilities of our devices. It is envisioned that once the Company has secured a customer or customers, it will collaborate with the customer to develop devices and specific applications of the Company's technology that are designed to address the customer's unique concerns. The Company will then hire new personnel sufficient to fulfill its development obligations under any contract entered into. In lieu of such hiring, the Company may contract with certain research organizations to perform development activities on behalf of the Company.

## ITEM 2. MANAGEMENT'S PLAN OF OPERATIONS - continued

This Report on Form 10-QSB contains certain forward-looking statements that are based on current expectations. When used in this discussion, the words "believe", "anticipates", "expects" and similar expressions are intended to identify forward-looking statements. Such statements are subject to certain risks and uncertainties, which could cause actual results to differ materially from those projected, and should not be regarded as a representation by the Company or any other person that the objectives or plans of the Company will be achieved. The Company may encounter competitive, technological, financial and business challenges making it more difficult than expected to continue to develop and market its products; the market may not accept the Company's future products; the Company may not be able to retain existing key management personnel; and there may be other material adverse changes in the Company's operations or business. Assumptions relating to budgeting, marketing, and other management decisions are subjective in many respects and thus susceptible to interpretations and periodic revisions based on actual experience and business developments, the impact of which may cause the Company to alter its marketing or other budgets, which may in turn affect the Company's financial position and results of operations. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date hereof. The Company undertakes no obligation to republish revised forward-looking statements to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events. Readers are also urged to carefully review and consider the other risk factors relating to the Company and the various disclosures made by the Company that attempt to advise interested parties of factors which affect the Company's business, in the Company's Annual Report on Form 10-KSB for the year ended September 30, 2006 as well as in the Company's periodic reports on Forms 10-QSB and 8-K filed with the Securities and Exchange Commission (the "SEC"). The Company's financial statements are stated in United States Dollars and are prepared in accordance with United States Generally Accepted Accounting Principles.

### LIQUIDITY AND CAPITAL RESOURCES

The Company has no revenue to date from its operations, and its ability to implement its plans for the future will depend on the future availability of financing. Such financing will be required to enable the Company to further develop its spectral signature technology and continue its operations. The Company intends to raise further funds through private placements of the Company's common stock and through short term borrowing. The financing activities of the Company are current and ongoing, and it will expand and accelerate its development program as the timing and amount of financing allow. However, there can be no assurance that the Company will be successful in obtaining additional capital for such technology development from the sale of its capital stock, or in otherwise raising substantial capital.

The Company's cost to continue operations as they are now conducted is approximately \$85,000 per month, and the Company does not have sufficient funds to cover existing operations. The Company needs to raise additional funds in order to continue its existing operations and to finance its plans to expand its operations for the next year. The Company intends to raise the required funds by obtaining share capital from outside sources. During the six months ended March 31, 2007, the Company obtained funds in the aggregate amount of approximately \$135,000 through the issuance of loans to Coach Capital and Bradley E. Sparks, CEO and President. If the Company is successful in raising additional funds, the Company's research and development efforts will continue and expand.

### Off-Balance Sheet Arrangements

The Company currently has no off-balance sheet arrangements that have, or are reasonably likely to have, a current or future effect on the Company's financial condition, revenues or expenses, results of operations, liquidity or capital resources.

### ITEM 3. CONTROLS AND PROCEDURES

#### (a) Evaluation of Disclosure Controls and Procedures

The Company's Chief Executive Officer and Chief Financial Officer, after evaluating the effectiveness of the Company's controls and procedures (as defined in the Securities Act of 1934 Rule 13a-15(e) or Rule 15d-15(e)) as of the end of the period covered by this report, have concluded that the Company's disclosure controls and procedures are effective to give reasonable assurance that the information required to be disclosed in reports that the Company files under the Exchange Act is recorded, processed, summarized and reported as and when required.

#### (b) Changes in Internal Control Over Financial Reporting

There were no significant changes in the Company's internal control over financial reporting that occurred during the Company's last fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company's disclosure controls and procedures subsequent to the Evaluation Date, nor any significant deficiencies or material weaknesses in such disclosure controls and procedures requiring corrective actions.

### ITEM 8B. OTHER INFORMATION

There is no additional information that was not disclosed by the Company through 8K filings throughout the fiscal year.

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

The exhibits filed herewith as required by Item 601 of Regulation S-B, are as follows:

(a) Exhibits

31.1 Certification of the Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

31.2 Certification of the Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

32.1 Certificate Pursuant to 18 U.S.C. Section 1350 signed by the Chief Executive Officer

32.2 Certificate Pursuant to 18 U.S.C. Section 1350 signed by the Chief Financial Officer

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

VISUALANT, INCORPORATED  
(Registrant)

Date: May 15, 2007

By: /s/ Bradley E. Sparks

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Bradley E. Sparks  
Title: Chief Executive Officer, President, and Director

Date: May 15, 2007

By: /s/ Bradley E. Sparks

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Bradley E. Sparks  
Title: Chief Financial Officer, and Secretary Treasurer

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Exhibit 31.1 CERTIFICATION PURSUANT TO SECTION 302 (A) OF THE SARBANES-OXLEY ACT OF 2002

I, Bradley E. Sparks, certify that:

1. I have reviewed this quarterly report on form 10-QSB of Visualant, Incorporated.
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report.
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report.
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:
  - A) designed such disclosure controls and procedures to ensure that material information relating to the registrant is made known to us by others, particularly during the period in which this quarterly report is being prepared;
  - B) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "evaluation date"); and
  - C) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the evaluation date;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - A) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
  - B) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls.
6. The registrant's other certifying officer and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 15, 2007

/s/ Bradley E. Sparks

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Bradley E. Sparks - Chief Executive Officer, President and Director



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Exhibit 31.2 CERTIFICATION PURSUANT TO SECTION 302 (A) OF THE SARBANES-OXLEY ACT OF 2002

I, Bradley E. Sparks, certify that:

1. I have reviewed this quarterly report on form 10-QSB of Visualant, Incorporated.
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report.
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report.
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:
  - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant is made known to us by others, particularly during the period in which this quarterly report is being prepared;
  - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "evaluation date"); and
  - c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the evaluation date;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls.
6. The registrant's other certifying officer and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: May 15, 2007

/s/ Bradley E. Sparks

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Bradley E. Sparks - Chief Financial Officer and Secretary Treasurer

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Visualant, Incorporated on Form 10-QSB for the period ended March 31, 2007 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Bradley E. Sparks, Chief Executive Officer, President and Director of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Bradley E. Sparks

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Bradley E. Sparks  
Chief Executive Officer, President and Director

Date: May 15, 2007

18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Visualant, Incorporated on Form 10-QSB for the period ended March 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Bradley E. Sparks, Chief Financial Officer and Secretary Treasurer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Bradley E. Sparks

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Bradley E. Sparks  
Chief Financial Officer and Secretary-Treasurer

Date: May 15, 2007