



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

July 11, 2017

Via E-mail

Jeff T. Wilson
Chief Financial Officer
Visualant, Inc.
500 Union Street, Suite 810
Seattle, WA 98101

Re: Visualant, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2016
Filed January 13, 2017
File No. 001-37479

Dear Mr. Wilson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery