

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES ACT OF 1933**  
**Release No. 9767 / May 11, 2015**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-16529**

**In the Matter of**

**the Registration Statement of**

**Visual Acumen, Inc.**  
**432 Maple Hill Avenue**  
**Newington, CT 06111-3419**

**Respondent.**

**ORDER FIXING TIME AND PLACE**  
**OF PUBLIC HEARING AND**  
**INSTITUTING PROCEEDINGS**  
**PURSUANT TO SECTION 8(d) OF THE**  
**SECURITIES ACT OF 1933**

**I.**

The Commission's public official files disclose that:

On February 5, 2014, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,000,000 common shares in a \$33,000 public offering. The registration statement was amended on May 1, 2014, and became effective on May 9, 2014.

**II.**

After an examination, the Division of Enforcement alleges that:

**A.     RESPONDENT**

1.       Respondent is a Florida corporation headquartered in Newington, Connecticut.

2.       On February 5, 2014, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,000,000 common shares in a \$33,000 public offering. The registration statement was amended on May 1, 2014, and became effective on May 9, 2014 (together, the "Registration Statement").

B. MATERIAL UNTRUE STATEMENTS AND OMISSIONS

3. The Registration Statement includes untrue statements of material facts and omits to state material facts necessary to make the statements contained therein not misleading, for example:

a. The Registration Statement states that Respondent has a business plan to develop a process for extracting descriptive data from images, has “no plans to change our business activities or to combine with another business and [is] not aware of any events or circumstances that might cause us to change our plans.” These disclosures are untrue and misleading because the business plan of Respondent, at all material times, was to combine with another business.

b. The Registration Statement states that Respondent “intends to use the proceeds from this offering to create the business and marketing plan.” These disclosures are untrue and misleading because Respondent used, and intended to use, all proceeds from the offering to pay professional and other fees related to Respondent’s public status, not for the purported business plan set forth in the Registration Statement.

c. The Registration Statement states that Respondent is “entirely dependent on the efforts of our sole officer and director,” who “is the only ‘parent’ or ‘promoter’ of the company,” will exclusively make “[a]ll decisions regarding the management of the Company’s affairs,” and “will continue to control the operations of the Company” after the offering. These disclosures are untrue and misleading because Respondent has been dependent on and controlled by undisclosed control persons, parents and promoters.

d. The Registration Statement states that “[o]ur sole officer and director will sell the common stock upon effectiveness of this registration statement on a best efforts basis,” and “will be responsible to market and sell these securities.” These disclosures are untrue and misleading because Respondent’s sole officer and director has had no responsibility for or involvement in the marketing and sale of the securities in the registered offering.

e. The Registration Statement states that “[i]t is our belief [Respondent’s sole officer and director] had such knowledge and experience in financial and business matters that he was capable of evaluating the merits and risks of the investment and therefore did not need the protections offered their [sic] shares under Securities and Act of 1933 [sic], as amended. [Respondent’s sole officer and director] certified that he was purchasing the shares for their [sic] own accounts, with investment intent.” These disclosures are untrue and misleading because Respondent’s sole officer and director does not have the described knowledge or experience in financial or business matters, did not purchase the described shares, and did not make the described certification.

f. The Registration Statement claims that there was a capital contribution of \$9,000 by Respondent's sole officer and director on October 7, 2013. This disclosure is untrue and misleading because Respondent's sole officer and director did not make such capital contribution.

### III.

The Commission, having considered the aforesaid, deems it appropriate and in the public interest that public proceedings pursuant to Section 8(d) of the Securities Act be instituted with respect to the Registration Statement to determine whether the allegations of the Division of Enforcement are true; to afford the Respondent with an opportunity to establish any defenses to these allegations; and to determine whether a stop order should issue suspending the effectiveness of the Registration Statement referred to herein.

Accordingly, IT IS ORDERED that public proceedings be and hereby are instituted under Section 8(d) of the Securities Act, such hearing to be commenced at 9:30 a.m. on May 28, 2015, at the Commission's offices at 100 F Street N.E., Washington, DC 20549, and to continue thereafter at such time and place as the hearing officer may determine.

IT IS FURTHER ORDERED that these proceedings shall be presided over by an Administrative Law Judge to be designated by further order, who is authorized to perform all the duties of an Administrative Law Judge as set forth in the Commission's Rules of Practice or as otherwise provided by law.

IT IS FURTHER ORDERED that the Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, pursuant to Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220. If the Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against the Respondent upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§201.155(a), 201.220(f), 201.221(f) and 201.310. This Order shall be served forthwith upon the Respondent in accordance with Rule 141 of the Commission's Rules of Practice, 17 C.F.R. §201.141.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice. In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Brent J. Fields  
Secretary