Prerequisites:

For general installation of Emgu CV to use OpenCV with Visual Basic or C#, see this video and GitHub page:

YouTube video:
OpenCV 2.4.11 Windows 7 Installation Guide - Part 3 - Visual Basic.NET and C# with Emgu CV

GitHub page:
OpenCV_2.4.11_Windows_Installation_Guide

If you are not familiar with KNN / Machine Learning or Character Recognition, it would be recommended to view the C++ version of this tutorial first:

YouTube video:
OpenCV Intro to Character Recognition and Machine Learning with KNN

GitHub page:
OpenCV_KNN_Character_Recognition_Machine_Learning

Current Project:

It would be recommended to view the YouTube video for this project, everything is demonstrated:
OpenCV Intro to Character Recognition and Machine Learning with KNN in Visual Basic and C#