

Mail Stop 3561

June 1, 2006

Mr. Anthony N. DeMint  
President  
Accessory Specialists Inc.  
770 E. Warm Springs Rd., Suite 250  
Las Vegas, NV 89119

**Re: Accessory Specialist Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 0-29353**

Dear Mr. DeMint:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 8A – Controls and Procedures, page 8

1. We note your disclosure that your disclosure controls and procedures are designed to ensure that information required to be disclosed in your reports is recorded, processed, summarized and reported within the specified time periods. Revise to clarify, if true, that your disclosure controls and procedures are also designed and effective to ensure that information required to be disclosed in the reports that you file or submit under the Exchange Act is accumulated and communicated to your management, including your sole officer, to allow timely decisions regarding required disclosure. See Exchange Act Rule 13a-15(e).

Report of Independent Registered Public Accounting Firm, page F-1

2. Please revise to provide an audit report that includes the statements of operations, shareholders' deficit and cash flows for the fiscal year ended December 31, 2005, in its scope. Also, in the heading to the report, you refer to "Your Domain.com". Please revise to address the proper company.

Form 10-QSB for the quarter ended March 31, 2006

3. Please revise Item 3 of your Form 10-QSB to address the above comment # 1 on disclosure controls and procedures.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Raquel Howard at (202) 551-3291 or Terence O'Brien at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Tia L. Jenkins  
Senior Assistant  
Chief Accountant