

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 6, 2010

Mr. Peter A. Reichard Chief Executive Officer Design Source, Inc. 100 Europa Drive, Suite 455 Chapel Hill, North Carolina 27517

Re: Design Source, Inc.

Form 10-K for Fiscal Year Ended March 31, 2009

Filed June 29, 2009 File No. 0-52089

Dear Mr. Reichard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson Accounting Branch Chief