



DIVISION OF
CORPORATION FINANCE

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