

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported)

October 8, 2007

Design Source, Inc.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction
of incorporation)

000-52089
(Commission
File Number)

36-4528166
(IRS Employer
Identification No.)

100 Europa Drive, Suite 455
Chapel Hill, North Carolina 27517
(Address of principal executive offices)

100 Europa Drive, Suite 455
Chapel Hill, North Carolina 27517

(Zip Code)

(919) 933-2720
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Section 4 - Matters Related to Accountants and Financial Statements

Item 4.01 Changes in Registrant's Certifying Accountant

On October 8, 2007, we notified Williams & Webster, P.S. that we were dismissing them as our principal independent accountant on that date. The dismissal of Williams & Webster, P.S. was approved by our board of directors.

Williams & Webster, P.S. had been our principal independent accountant for the fiscal year ended March 31, 2007. The report of Williams & Webster, P.S. on our financial statements for the period ended March 31, 2007 contained no adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope or accounting principle except that such report was modified to include an explanatory paragraph with respect to our ability, in light of our lack of revenues and history of losses, to continue as a going concern.

In connection with the audit for the year ended March 31, 2007 and during the subsequent interim period through October 8, 2007, there were no disagreements between us and Williams & Webster, P.S. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to their satisfaction, would have caused Williams & Webster, P.S. to make reference to the subject matter of the disagreement in connection with their reports.

In connection with the audit of the period ended March 31, 2007 and during the subsequent interim period through October 8, 2007, Williams & Webster, P.S. did not advise us that:

- internal controls necessary for us to develop reliable financial statements did not exist;
- information had come to their attention that led them to no longer be able to rely on our management's representations or made them unwilling to be associated with the financial statements prepared by our management;
- there was a need to expand significantly the scope of their audit;
- information had come to their attention that they had concluded materially impacted the fairness or reliability of either (i) a previously issued audit report or the underlying financial statements, or (ii) the financial statements issued or to be issued covering the fiscal periods subsequent to the date of the most recent financial statements covered by an audit report.

We provided Williams & Webster, P.S. with a copy of this Current Report on Form 8-K before it was filed and requested that they furnish us a letter, addressed to the Securities and Exchange Commission, stating whether they agree with the information disclosed in the Current Report. A copy of the letter we received from Williams & Webster, P.S. accompanies this Current Report on Form 8-K as Exhibit 16.

On October 10, 2007, we engaged Sherb & Co., LLP, as our principal independent accountant for the fiscal year ending March 31, 2008. The appointment of Sherb & Co., LLP was approved by our board of directors.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

Exhibits filed as part of this Current Report are as follows:

Exhibit 16.1 Letter from Williams & Webster, P.S. regarding changes in Registrant's certifying accountant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Design Source, Inc.

Date: October 19, 2007:

By: /s/ Peter A. Reichard

Name: Peter A. Reichard

Title: President

Williams & Webster, P.S.

Certified Public Accountants & Business Consultants

Bank of America Financial Center • 601 W. Riverside, Suite 1940 • Spokane, WA 99201 • Phone (509) 838-5111 • Fax (509) 838-5114

October 19, 2007

Securities and Exchange Commission
Office of the Chief Accountant
100 F Street, NE
Washington, DC 20549

Re: Design Source, Inc.
Commission File Number 000-52089

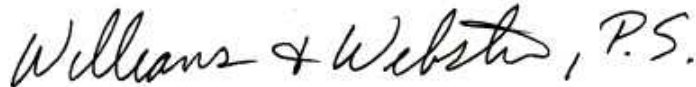
Dear Sirs:

We are in agreement with the statements made by the above registrant in its Form 8-K dated October 8, 2007.

Our independent auditor's report on the financial statements of Design Source, Inc. for the period ended March 31, 2007 contained no adverse opinion or disclaimer of opinion, nor was it modified as to audit scope, accounting principles, or uncertainties other than the ability to continue as a going concern.

There were no disagreements with Design Source, Inc. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

Sincerely,



Williams & Webster, P.S.
Certified Public Accountants
Spokane, Washington



Gottbetter & Partners, LLP
488 Madison Avenue, 12th Floor
New York, NY 10022

October 19, 2007

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549
Attention: Mr. Robert Burnett, Staff Accountant
Mail Stop 3561

Re; Design Source, Inc.
Item 401(a) Form 8-K
Filed October 10, 2007
File No. 0-52089

Dear Mr. Burnett:

On behalf of our client, Design Source, Inc. (the "Company"), a Nevada corporation, and pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act"), we hereby submit via EDGAR transmission, an Amendment (the "Amendment") to the Current Report on Form 8-K of the Company filed on October 10, 2007 (the "Current Report"), including an exhibit thereto.

By letter dated October 12, 2007 (the "Comment Letter") from Mr. Robert Burnett, Staff Accountant, the Company was informed of the comments of the staff with respect to the Current Report. Set forth below is a brief description of the responses to the Comment Letter. Numbered references are to the numbered paragraphs of the Comment Letter.

1. Complied with. The disclosure has been revised to state there were no disagreements or reportable events through October 8, 2007.
 2. Complied with. The first paragraph has been revised to state that the Company dismissed Williams & Webster.
 3. Complied with. The disclosure has been revised to state that the Company engaged Sherb & Co. for the fiscal year ending March 31, 2008.
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Please note that we forwarded a copy of the Amendment to the former accountants for their review prior to filing the Amendment. A letter from the former accountant is being filed as Exhibit 16 to the Amendment.

The Company acknowledges 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.

We trust that the changes in the accompanying Amendment and the explanations contained in this letter will be considered by the staff to be satisfactory responses to the comments contained in the Comment Letter. If the staff has any questions or comments with respect to the changes made to the Current Report by the Amendment, please contact me at 212-400-6900.

Very truly yours,

/s/ Kenneth S. Goodwin

Kenneth S. Goodwin
