

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

January 21, 2011

Ross Tannenbaum Chief Executive Officer Dreams, Inc. 2 South University Drive Plantation, FL 33324

Re: Dreams, Inc.

Item 4.01 Form 8-K Filed January 11, 2011 File No. 1-33405

Dear Mr. Tannenbaum:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jennifer Thompson Accounting Branch Chief