

Mail Stop 3561

February 5, 2008

Stella Gostfrand  
Principal Executive Officer and Principal Financial Officer  
Must Haves, Inc.  
1507 Presidential Way  
North Miami Beach, FL 33179

**Re: Must Haves, Inc.  
Amendment No. 3 to Registration Statement on Form 10-SB  
Filed January 28, 2008  
File No. 0-52810**

Dear Mrs. Gostfrand:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Joel D. Mayersohn, Esq.  
Arnstein & Lehr LLP  
Facsimile: (954) 713-7700