



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3628

January 19, 2010

Via Facsimile and U.S. Mail

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

**Re: Must Haves, Inc.
Schedule 14F-1
Filed January 13, 2010
File No. 005-85165**

Dear Ms. Gostfrand:

We have the following comments on the above referenced filing. Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call me at the telephone number listed at the end of this letter.

General

1. We are unable to locate an initial Schedule 13D or 13G filed by Ms. Gostfrand. Please file a Schedule 13D immediately and provide written confirmation of her understanding that the filing of such a schedule at this late date does not and cannot cure past delinquencies, and the filing does not foreclose the Commission from taking any action in the future.
2. Refer to your Form 8-K filed on December 16, 2009. We note that the registrant is a shell company. Please advise or revise the Form 8-K to include Form 10-type information, reflecting the registrant and its securities upon consummation of the change in control. Refer to Item 5.01(a)(8) of Form 8-K.

3. Please revise your information statement to explain why shareholder approval is not required for the merger agreement or for the issuance of 17,875,695 shares to the shareholders of iTrackr.
4. Please revise your information statement to disclose whether each director is independent, as required by Item 7(c) of Schedule 14A and corresponding Item 407(a) of Regulation S-K.

Closing Comment

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all of the information that investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please respond to these comments by promptly amending the filing and submitting a response letter filed via EDGAR and "tagged" as correspondence. If the information you provide in response to our comments materially changes the information that you have already provided to security holders, disseminate the revised materials in a manner reasonably calculated to inform them of the new information. If you do not agree with a comment, please tell us why in your response.

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Please direct any questions to me at (202) 551-3411. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Peggy Kim
Special Counsel
Office of Mergers & Acquisitions