

Mail Stop 3561

January 10, 2007

Via Fax & U.S. Mail

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

**Re: Dreams, Inc.**  
**Form 10-KSB/A for the fiscal year ended March 31, 2006**  
**Filed July 13, 2006**  
**File No. 000-30310**

Dear Mr. Tannenbaum:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief