



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

September 8, 2009

Mr. Ross Tannenbaum  
Chief Executive Officer  
Dreams, Inc.  
2 South University Drive  
Suite 325  
Plantation, FL 33324

**Re: Dreams, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed April 15, 2008**  
**Form 10-Q for Quarter Ended March 31, 2009**  
**Filed May 14, 2009**  
**File No. 1-33405**

Dear Mr. Tannenbaum:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jennifer Thompson  
Accounting Branch Chief