



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

DIVISION OF
CORPORATION FINANCE

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