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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549**

**FORM 12b-25**

NOTIFICATION OF LATE FILING

Form 10-K  Form 20-F  Form 11-K  Form 10-Q  Form N-SAR

For the Period Ended: December 31, 2021

- Transition Report on Form 10-KSB
- Transition Report on Form 10-QSB
- Transition Report on Form 20-F
- Transition Report on Form N-SAR
- Transition Report on Form 11-K

For the Transition Period Ended:

Nothing in this Form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

**PART I - REGISTRANT INFORMATION**

Full Name of Registrant:

Dream Homes & Development Corporation.

Former Name, if Applicable: Virtual Learning Company Inc.

Address of Principal Executive Office (Street and Number):

314 South Main Street  
Forked River, NJ 08731

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**PART II - RULES 12b-25 (b) AND (c)**

If the subject report could not be filed without reasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report or semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject Quarterly report or transition report on Form 10-QSB, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached (if applicable)

**PART III - NARRATIVE**

The Registrant is in the process of compiling information for the quarter ending December 31, 2021 for the Form 10-K, all of which information has not yet been received.

**PART IV - OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification:

Chris Dieterich, Esq.: (310) 312-6888.

(2) Have all or other periodic report required under section 13 or 15(d) of the Securities Exchange Act of 1934 or section 30 of the Investment Company act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes  No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes  No

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The Registrant has caused this notification to be signed on its behalf by the undersigned, thereunto duly authorized.

*Dream Homes & Development Corporation*

*/s/ Vincent Simonelli*

**Vincent Simonelli, President**

*Dream Homes & Development Corporation*

314 South Main St. Forked River, NJ 08731

609-693-8881

Dated: March 31, 2022

**ATTENTION**

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

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