

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

August 25, 2021

In the Matter of

Giggles N’ Hugs, Inc.,

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Giggles N’ Hugs, Inc. (“GIGL¹”) (CIK No. 1381435), a defaulted Nevada corporation located in Glendale, CA with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 29, 2019. On July 8, 2021, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to GIGL requesting compliance with its periodic filing requirements, but GIGL did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of July 28, 2021, the common stock of GIGL was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

¹ The short form of each issuer’s name is also its stock symbol.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on August 26, 2021, through 11:59 p.m. EDT on September 9, 2021.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.

Vanessa A. Countryman
Secretary