



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

DIVISION OF
CORPORATION FINANCE

December 8, 2010

Tracie Hadama
President
Giggles 'N' Hugs, Inc.
1000 N. Green Valley Pkwy, Suite 440-484
Henderson, NV 89074

Re: Giggles 'N' Hugs, Inc.
Item 4.01 Form 8-K
Filed November 10, 2010
File No. 0-53948

Dear Ms. Hadama:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jennifer Thompson
Accounting Branch Chief