



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2020

Elena Krioukova  
Principal Executive Officer  
Hygge Integrated Brands Corp.  
1 Young Street, Unit 1801  
Toronto, Ontario Canada M5E 1W7

**Re: Hygge Integrated Brands Corp.**  
**Form 10-K For The Fiscal Year Ended May 31, 2020**  
**Filed May 31, 2020**  
**File No. 000-56183**

Dear Ms. Krioukova:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing