

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-22575

<p>In the Matter of</p> <p>THE HEALING COMPANY INC.</p> <p>Respondent.</p>

DECLARATION OF SANDHYA C. HARRIS
TO ASSIST SECRETARY WITH RECORD OF SERVICE

SANDHYA C. HARRIS, pursuant to 28 U.S.C. § 1746, declares:


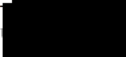
1. I am a Senior Counsel with the Division of Enforcement (“Division”) of the Securities and Exchange Commission, and co-counsel for the Division in the captioned administrative proceeding. I am submitting this Declaration to assist the Secretary in maintaining a record of service on the respondent in the captioned proceeding pursuant to Rule 141(a)(3).
2. The Office of the Secretary provided me with the U.S. Certified Mail tracking number for the copy of the Order Instituting Proceedings (“OIP”) mailed by the Secretary to the respondent in this proceeding. I input the tracking number into the U.S. Postal Service’s (“USPS’s”) package tracking system on its Internet website located at www.usps.com, and printed out the tracking confirmation in order to obtain confirmation of the delivery or attempted delivery of the OIP on the respondent. A true copy of the tracking confirmation for the respondent is attached as Exhibit 1, hereto. Rule 141(a)(2)(ii) provides that service on a

corporation or entity may be obtained by confirmation of attempted delivery on the most recent address shown on the entity's most recent filing with the Commission.

3. The Secretary mailed the OIP to respondent THE HEALING COMPANY INC., CIK 1441082 ("HLCO"), via Certified Mail, Tracking No. 7014 3490 0000 8087 7068, to the address shown on its most recent EDGAR filing at 135 West 50th Street, 2nd Floor New York, NY 10020. This address is taken from HLCO's last filing with the Commission, which was a Form 8-K filed with the Commission on February 23, 2024. The USPS tracking system confirms that *See Exhibit 1 at page 1.*

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 12, 2026.

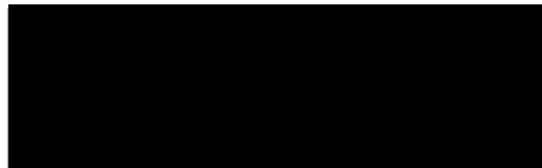

 Sandhya C. Harris

CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's Declaration of Sandhya C. Harris to Assist Secretary with Record of Service, and Exhibits thereto, to be mailed to the following on January 12, 2026, in the manner indicated below:

By UPS

THE HEALING COMPANY INC.
135 West 50th Street, 2nd Floor
New York, NY
10020



Sandhya C. Harris