

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 93977 / January 13, 2022

Admin. Proc. File No. 3-20479

In the Matter of
GIGGLES N' HUGS, INC.

ORDER REGARDING STATUS REPORT

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on August 25, 2021, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondent Giggles N’ Hugs, Inc.¹ On October 25, 2021, the Commission issued an order directing the Division of Enforcement to file a status report concerning service of the OIP by November 8, 2021, and every 28 days thereafter until service was accomplished.²

On October 26, 2021, the Division filed a Status Report stating that the parties were “engaged in settlement discussion and expect[ed] the matter to settle in the coming weeks” and that “[i]f the parties have not reached a settlement in thirty days, the Division will file an updated status report.” To date, no such updated status report has been filed.

Accordingly, IT IS ORDERED that the Division file a report concerning the status of settlement discussions and/or service of the OIP on Respondent by January 27, 2022, and every 28 days thereafter until service is accomplished.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

¹ *Giggles N’ Hugs, Inc.*, Exchange Act Release No. 92764, 2021 WL 3814505 (Aug. 25, 2021).

² *Giggles N’ Hugs, Inc.*, Exchange Act Release No. 93418, 2021 WL 4974913, at *1 (Oct. 25, 2021).