

Giggles N' Hugs, Inc.
Form 8-K
August 06, 2015

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 28, 2015

GIGGLES N HUGS, INC.

(Exact name of registrant as specified in its charter)

Nevada	000-53948	20-1681362
(State or other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

10250 Santa Monica Blvd., Suite 155,	90067
Los Angeles, CA	
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: **(310) 553-4847**

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01 Changes in Registrant's Certifying Accountant

(a) Change in Registrant's Certifying Accountant

Effective July 29, 2015, De Joya Griffith, LLC ("De Joya") was dismissed as certifying independent accountant of Giggles N Hugs, Inc. De Joya had been engaged by the Registrant effective April 3, 2013.

During the Registrant's two most recent fiscal years ended December 28, 2014, December 29, 2013 and the subsequent interim periods, there were no disagreements between the Registrant and De Joya on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements if not resolved to the satisfaction of De Joya would have caused them to make reference to this subject matter of the disagreements in connection with their report, nor were there any "reportable events" as such term as described in Item 304(a)(1)(v) of Regulation S-K. The reports did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles, except that such reports included an explanatory paragraph with respect to the Registrant's ability, in light of its history of losses, to continue as a going concern.

Contemporaneous with the dismissal of De Joya, the Registrant engaged RBSM, LLP ("RBSM") as the Registrant's independent registered public accountant. The engagement was approved by the Board of Directors (the "Board") of the Registrant. Prior to July 29, 2015, the Registrant did not consult with RBSM regarding (1) the application of accounting principles to a specified transaction, (2) the type of audit opinion that might be rendered on the Registrant's financial statements, (3) written or oral advice provided that would be an important factor considered by the Registrant in reaching a decision as to an accounting, auditing or financial reporting issue, or (4) any matter that was the subject of a disagreement between the Registrant and its predecessor auditor as described in Item 304(a)(1)(iv) or a reportable event as described in Item 304(a)(1)(v) of Regulation S-K.

The Registrant provided De Joya with a copy of the disclosures it is making in this Current Report on Form 8-K. A letter from De Joya is attached as Exhibit 16.1 to this report, which is addressed to the Securities and Exchange Commission, indicating that De Joya agrees with such disclosures.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No. Description

16.1 Letter from De Joya Griffith, LLC to the Securities and Exchange Commission dated August 3, 2015

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Giggles N Hugs, Inc.

Date: August 6, 2015 By: */s/ Joey Parsi*
Joey Parsi
Chief Executive Officer

