

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Administrative Proceedings Rulings
Release No. 4892 / June 27, 2017

Administrative Proceeding
File No. 3-17999

In the Matter of

**A.C. Simmonds and Sons, Inc.,
Joshua Gold Resources, Inc.
(f/k/a Enhanced Energy
Solutions, Inc.),
Game Plan Holdings, Inc., and
HashingSpace Corp.**

Order to Show Cause

The Division of Enforcement has submitted a declaration demonstrating that the three remaining Respondents, A.C. Simmonds and Sons, Inc., Game Plan Holdings, Inc., and HashingSpace Corp., were served with the order instituting proceedings (OIP) in accordance with 17 C.F.R. § 201.141(a)(2)(ii), (iv) by June 12, 2017. Accordingly, their answers to the OIP were due June 26, 2017. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). To date, no Respondent has filed an answer.

Accordingly, it is ORDERED that Respondents SHOW CAUSE by July 10, 2017, why the registrations of their securities should not be revoked by default due to their failures to file answers or otherwise defend this proceeding. If a Respondent fails to respond to this order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

Cameron Elliot
Administrative Law Judge