

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6144/ October 9, 2018

ADMINISTRATIVE PROCEEDING

File No. 3-17999

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In the Matter of	:	
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A.C. SIMMONDS AND SONS, INC.,	:	
JOSHUA GOLD RESOURCES, INC.,	:	
(f/k/a ENHANCED ENERGY SOLUTIONS, INC.),	:	ORDER TO SHOW CAUSE
GAME PLANS HOLDINGS, INC., and	:	
HASHINGSPACE CORP.	:	

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The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934 on May 24, 2017. Each Respondent's Answer was due within ten days of service of the OIP on it. *See* OIP at 3; 17 C.F.R. § 201.220(b). On July 14, 2017, an Initial Decision of Default revoked the registration of the registered securities of A.C. Simmonds and Sons, Inc., Game Plan Holdings, Inc., and HashingSpace Corp. (Respondents).<sup>1</sup> *A.C. Simmonds & Sons, Inc.*, Initial Decision Release No. 1154, 2017 SEC LEXIS 2089 (A.L.J.). Each Respondent had been served with the OIP by June 12, 2017, by USPS Express Mail delivery or attempted delivery at "the most recent address shown on [its] most recent filing with the Commission," pursuant to 17 C.F.R. § 201.141(a)(2)(ii), and failed to file an Answer.

On August 22, 2018, in light of *Lucia v. SEC*, 138 S. Ct. 2044 (2018), the Commission ordered a new hearing in each pending proceeding, including this one, before an administrative law judge who had not previously participated in the proceeding, unless the parties expressly agreed to alternative procedures, including agreeing that the proceeding remain with the previous presiding administrative law judge. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10536, 2018 SEC LEXIS 2058, at \*2-3. Accordingly, the proceeding was reassigned to the undersigned. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264 (C.A.L.J. Sept. 12, 2018).

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<sup>1</sup> The proceeding had ended as to Joshua Gold Resources, Inc. (f/k/a Enhanced Energy Solutions, Inc.). *A.C. Simmonds and Sons, Inc.*, Exchange Act Release No. 80995, 2017 SEC LEXIS 1896 (June 21, 2017).

In view of the reassignment of the proceeding, Respondents were afforded a new opportunity to file Answers, which were due by October 5, 2018. *A.C. Simmonds & Sons, Inc.*, Admin. Proc. Rulings Release No. 6048, 2018 SEC LEXIS 2507 (Sept. 20, 2018). To date, each Respondent has failed to file an Answer. Accordingly, each Respondent IS ORDERED TO SHOW CAUSE, by October 23, 2018, why it should not be deemed to be in default and the registration of its securities revoked. *See* OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f).

/S/ Carol Fox Foelak

Carol Fox Foelak

Administrative Law Judge