

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

Administrative Proceedings Rulings  
Release No. 5337 / December 8, 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.**

**Notice to the Parties and  
Order Following Remand**

The parties are notified of the Securities and Exchange Commission's order issued November 30, 2017. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724, <https://www.sec.gov/litigation/opinions/2017/33-10440.pdf>. In that order, the Commission ratified the appointment of its administrative law judges and directed each judge to reconsider the record, including all substantive and procedural actions, in pending proceedings for which no initial decision has been issued and in those that are pending before the Commission following an initial decision.

I issued an initial decision of default as to A.C. Simmonds and Sons, Inc., Game Plan Holdings, Inc., and HashingSpace Corp. on July 14, 2017. This proceeding has been remanded by the Commission's order as to those Respondents. Joshua Gold Resources, Inc. (f/k/a Enhanced Energy Solutions, Inc.), settled with the Commission and is no longer part of this proceeding. *A.C. Simmonds & Sons, Inc.*, Securities Exchange Act of 1934 Release No. 80995, 2017 SEC LEXIS 1896 (June 21, 2017). Each party remaining in this proceeding may submit, by January 5, 2018, any new evidence it deems relevant to reexamination of the record. Each party may also submit a brief explaining the relevance of its new evidence and identifying any challenged rulings, findings, or conclusions. If any party chooses to submit a brief by

January 5, all other parties will have until January 16, 2018, to file a responsive brief.

By February 16, 2018, I will issue an order upon reconsideration setting forth whether all prior actions taken by me are ratified or revised in any respect.

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Cameron Elliot  
Administrative Law Judge