

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

Administrative Proceedings Rulings
Release No. 5460 / January 12, 2018

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 Ratifying Actions

The Securities and Exchange Commission remanded this case to me following the issuance of an initial decision. *See Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724 (Nov. 30, 2017). Consistent with the Commission's remand order, the parties were given until January 5, 2018, to submit new evidence that they deemed relevant to my reexamination of the record. *See A.C. Simmonds & Sons, Inc.*, Admin Proc. Rulings Release No. 5337, 2017 SEC LEXIS 3990 (ALJ Dec. 8, 2017). No submissions have been received.

Upon reconsideration of the record, I RATIFY, and decline to revise, all prior actions taken by an administrative law judge in this proceeding.¹ The process contemplated by the Commission's November 30 order is complete.

Cameron Elliot
Administrative Law Judge

¹ My designation as the presiding administrative law judge in this proceeding has already been ratified. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5247, 2017 SEC LEXIS 3780 (ALJ Dec. 4, 2017).