

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 6048/September 20, 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 |
| 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. On July 14, 2017, an Initial Decision of Default revoked 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.).

Thereafter, the proceeding was stayed: On June 21, 2018, “[i]n light of the Supreme Court’s decision in *Lucia v. SEC*,” 138 S. Ct. 2044 (2018), the Commission stayed all pending administrative proceedings, including this one; the stay was operative through August 22, 2018. *Pending Admin. Proc.*, Securities Act of 1933 Release Nos. 10510, 2018 SEC LEXIS 1490; 10522, 2018 SEC LEXIS 1774 (July 20, 2018). On August 22, 2018, the Commission ended the stay and ordered a new hearing in each affected proceeding 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 Release No. 10536, 2018 SEC LEXIS 2058, at \*2-3 (August 22 Order). 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).

The OIP provides that each Respondent’s Answer is due within ten days of service of the OIP on it. *See* OIP at 3; 17 C.F.R. § 201.220(b). The undersigned has independently determined that each Respondent was 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.” 17 C.F.R. § 201.141(a)(2)(ii), (iv). To date, each Respondent has failed to file an Answer.

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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 will be afforded a new opportunity to file Answers. Answers will be due by October 5, 2018. A Respondent that fails to file an Answer within the time provided will be deemed to be in default, and the undersigned will enter an order revoking the registration of its securities. *See* OIP at 3. Any Respondent that files an Answer and the Division of Enforcement should submit proposals for the conduct of further proceedings by October 19, 2018. The proposal may include resolving the proceeding by motion[s] for summary disposition pursuant to 17 C.F.R. § 201.250(b). If such a Respondent fails to submit a proposal (or to participate in a joint proposal), it will be deemed to be in default, and the undersigned will enter an order revoking the registration of its securities. *See* August 22 Order, 2018 SEC LEXIS 2058, at \*4.

IT IS SO ORDERED.

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge