UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 81832 / October 5, 2017

Admin. Proc. File Nos. 3-17999

In the Matter of

A.C. SIMMONDS AND SONS, INC., GAME PLAN HOLDINGS, INC., and HASHINGSPACE CORP.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by A.C. Simmonds and Sons, Inc., Game Plan Holdings, Inc., or HashingSpace Corp. and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to A.C. Simmonds and Sons, Inc., Game Plan Holdings, Inc., and HashingSpace Corp.² The order contained in that decision is hereby declared final. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of

¹ 17 C.F.R. § 201.360(d).

² A.C. Simmonds and Sons, Inc., Joshua Gold Res., Inc. (f/k/a Enhanced Energy Sols., Inc.), Game Plan Holdings, Inc., and HashingSpace Corp., Initial Decision Release No. 1154 (July 14, 2017), 117 SEC Docket 03, 2017 WL 3000750. The Central Index Key numbers are: 1554594 for A.C. Simmonds and Sons, Inc.; 1456090 for Game Plan Holdings, Inc.; and 1578731 for HashingSpace Corp.

1934, the registrations of each class of registered securities of A.C. Simmonds and Sons, Inc., Game Plan Holdings, Inc., and HashingSpace Corp. are hereby revoked. The revocation is effective as of October 6, 2017.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields Secretary