

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 64499 / May 16, 2011**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-14356**

**In the Matter of**

**Commercial Mortgage Resources Corp.,  
Compressant Corp.,  
Compression Labs, Inc.,  
Consolidated Golden Quail Resources,  
Ltd.,  
Consolidated NRD Resources Ltd.,  
Contemporary Solutions, Inc. (n/k/a  
Purescience),  
Continental Heritage Corp. (n/k/a  
Visionquest Worldwide  
Holdings Corp.), and  
Corniche Corp.,**

**Respondents.**

**ORDER MAKING FINDINGS AND  
REVOKING REGISTRATION OF  
SECURITIES PURSUANT TO SECTION 12(j)  
OF THE SECURITIES  
EXCHANGE ACT OF 1934 AS TO  
COMMERCIAL MORTGAGE RESOURCES  
CORP.**

**I.**

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors to accept the Offer of Settlement submitted by Commercial Mortgage Resources Corp. (“Commercial Mortgage” or “Respondent”) pursuant to Rule 240(a) of the Rules of Practice of the Commission, 17 C.F.R. § 201.240(a), for the purpose of settlement of these proceedings initiated against Respondent on April 26, 2011, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”).

**II.**

Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission's jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Commercial Mortgage Resources Corp. ("Order"), as set forth below.

### **III.**

On the basis of this Order and Respondent's Offer, the Commission finds that<sup>1</sup>:

1. Commercial Mortgage (CIK No. 878235) is a void Delaware corporation located in Scottsdale, Arizona. At all times relevant to this proceeding, the securities of Commercial Mortgage have been registered under Exchange Act Section 12(g).

2. Commercial Mortgage has failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder because it has not filed any periodic reports with the Commission since the period ended June 30, 1997.

### **IV.**

In view of the foregoing, the Commission deems it necessary and appropriate for the protection of investors to impose the sanction specified in Respondent's Offer.

Accordingly, it is hereby ORDERED that:

Pursuant to Exchange Act Section 12(j), registration of each class of Respondent's securities registered pursuant to Exchange Act Section 12 be, and hereby is, revoked.

For the Commission, by its Secretary, pursuant to delegated authority.

Elizabeth M. Murphy  
Secretary

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<sup>1</sup>The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

### Service List

Rule 141 of the Commission's Rules of Practice provides that the Secretary, or another duly authorized officer of the Commission, shall serve a copy of the Order Making Findings and Revoking Registration of Securities Pursuant to Section 12(j) of the Securities Exchange Act of 1934 as to Commercial Mortgage Resources Corp. ("Order") on the Respondent and its legal agent.

The attached Order has been sent to the following parties and other persons entitled to notice:

The Honorable Robert G. Mahony  
Administrative Law Judge  
Securities and Exchange Commission  
100 F St., N.E.  
Washington, DC 20549-2557

Neil J. Welch, Jr., Esq.  
Division of Enforcement  
Securities and Exchange Commission  
100 F St., N.E.  
Washington, DC 20549-6010

Commercial Mortgage Resources Corp.  
c/o Mr. James C. Marshall, President  
9636 East Balancing Rock Rd.  
Scottsdale, AZ 85262-2319