

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 64726 / June 23, 2011

ADMINISTRATIVE PROCEEDING
File No. 3-14402

In the Matter of

**Columbia Lease Income Fund B LP,
Commercial Consolidators Corp.,
Computer Devices, Inc.,
Coniagas Resources Ltd. (n/k/a
Lithium One Inc.),
Consolidated Health Care Associates,
Inc.,
Consolidated Professor Mines, Ltd., and
Cornwall Tin & Mining Corp.,**

Respondents.

**ORDER MAKING FINDINGS AND
REVOKING REGISTRATION OF
SECURITIES PURSUANT TO SECTION 12(j)
OF THE SECURITIES
EXCHANGE ACT OF 1934 AS TO CONIAGAS
RESOURCES LIMITED (n/k/a LITHIUM ONE
INC.)**

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 Coniagas Resources Limited (n/k/a Lithium One Inc.) (“Coniagas Resources” 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 May 31, 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 Coniagas Resources Limited (n/k/a Lithium One Inc.) ("Order"), as set forth below.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that¹:

1. Coniagas Resources (CIK No. 894286) is an Ontario corporation located in Toronto, Ontario, Canada. At all times relevant to this proceeding, the securities of Coniagas Resources have been registered under Exchange Act Section 12(g).

2. Coniagas Resources has failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-16 thereunder because it has not filed any periodic reports with the Commission since the period ended December 31, 1999.

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

¹The 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.