

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 64537 / May 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 INSTITUTING
ADMINISTRATIVE PROCEEDINGS
AND NOTICE OF HEARING
PURSUANT TO SECTION 12(j) OF
THE SECURITIES EXCHANGE ACT
OF 1934**

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondents 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.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Columbia Lease Income Fund B LP (CIK No. 751684) is a cancelled Delaware limited partnership located in Boston, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Columbia Lease Income

Fund B is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 1995.

2. Commercial Consolidators Corp. (CIK No. 1137063) is an Ontario corporation located in Toronto, Ontario, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Commercial Consolidators is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F/A for the period ended February 28, 2001.

3. Computer Devices, Inc. (CIK No. 311507) is a forfeited Maryland corporation located in Needham, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Computer Devices is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 1998, which reported a net loss of \$127,000 for the prior nine months. On October 31, 1983, Computer Devices filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Massachusetts, which was terminated on November 13, 1989.

4. Coniagas Resources Limited (n/k/a Lithium One Inc.) (CIK No. 894286) is an Ontario corporation located in Toronto, Ontario, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Coniagas Resources is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F for the period ended December 31, 1999, which reported a net loss of over \$2 million for the prior twelve months.

5. Consolidated Health Care Associates, Inc. (CIK No. 752346) is a dissolved Nevada corporation located in Franklin, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Consolidated Health Care Associates is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 1997, which reported a net loss of over \$649,000 for the prior three months. On March 15, 2000, Consolidated Health Care Associates filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Massachusetts, which was converted to Chapter 7, and was terminated on June 7, 2010.

6. Consolidated Professor Mines, Ltd. (CIK No. 771965) is an Ontario corporation located in Toronto, Ontario, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Consolidated Professor Mines is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 20-F for the period ended December 31, 1994, which reported a net loss of over \$571,000 for the prior twelve months.

7. Cornwall Tin & Mining Corp. (CIK No. 797854) is a void Delaware corporation located in Toronto, Ontario, Canada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Cornwall Tin & Mining is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended August 31, 1995, which reported a net loss of over \$4,000 for the prior twelve months.

B. DELINQUENT PERIODIC FILINGS

8. As discussed in more detail above, all of the Respondents are delinquent in their periodic filings with the Commission, have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

9. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires domestic issuers to file quarterly reports. Rule 13a-16 requires foreign private issuers to furnish quarterly and other reports to the Commission under cover of Form 6-K if they make or are required to make the information public under the laws of the jurisdiction of their domicile or in which they are incorporated or organized; if they file or are required to file information with a stock exchange on which their securities are traded and the information was made public by the exchange; or if they distribute or are required to distribute information to their security holders.

10. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a), and Rules 13a-1 and 13a-13 or 13a-16 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II hereof are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities registered pursuant to Section 12 of the Exchange Act of the Respondents identified in Section II hereof, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents, and any successor under Exchange Act Rules 12b-2 or 12g-3, and any new corporate names of any Respondents, may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means permitted by the Commission Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy
Secretary

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 Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Order"), on the Respondents and their legal agents.

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

The Honorable Brenda P. Murray
Chief 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

By Express Mail:
Columbia Lease Income Fund B LP
One Financial Center, 21st Floor
Boston, MA 02111

Columbia Lease Income Fund B LP
c/o Mr. John D. Ryan
Registered Agent
570 Lake Cook Rd., Suite 300
Deerfield, IL 60015-5274

By Express Mail:
Commercial Consolidators Corp.
39 Rivalda Rd., 2nd Floor
Toronto, ON M9M 2M4
Canada

By Express Mail:
Computer Devices, Inc.
100 Crescent Rd.
Needham, MA 02494

Computer Devices, Inc.
c/o CSC-Lawyers Incorporated Service Co.
Registered Agent
11 E. Chase St.
Baltimore, MD 21202-2516

By Express Mail:
Coniagas Resources Limited (n/k/a Lithium One Inc.)
166 Pearl St.
Toronto, ON M5H 1L3
Canada

Coniagas Resources Limited (n/k/a Lithium One Inc.)
1010 – 130 Adelaide St. West
Toronto, ON M5H 3P5
Canada

By Express Mail:
Consolidated Health Care Associates, Inc.
38 Pond St., Suite 305
Franklin, MA 02038

Consolidated Health Care Associates, Inc.
c/o Mr. Thomas W. Pauken, President
2533 N. Carson St.
Carson City, NV 89706

Consolidated Health Care Associates, Inc.
c/o Kathleen P. Dwyer, Esq.
Chapter 7 Bankruptcy Trustee
MacLean Holloway Doherty Ardiffe & Morse, P.C.
8 Essex Center Dr.
Peabody, MA 01960

By Express Mail:
Consolidated Professor Mines, Ltd.
Suite 2000, 95 Wellington St. West
Toronto, ON M5J 2N7
Canada

By Express Mail:
Cornwall Tin & Mining Corp.
20 Queen St. West, Suite 600
Toronto, ON M5H 3R3
Canada

[The Division of Enforcement will also have a process server attempt personal service on all Respondents.]