

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

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 64959 / July 25, 2011**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-14487**

**In the Matter of**

**Circle Fine Art Corp.,  
Coachman, Inc.,  
Coachman Inns Income Ltd. Partnership,  
Columbia Western, Inc.,  
Comet Software International, Inc.,  
Commonwealth Industries Corp.,  
Comstock Industries, Inc.,  
Concentration, Inc.,  
Concordia Paper Holdings, Ltd., and  
ConnectAJet.com, Inc. (f/k/a  
Source Venture Capital, Inc.),**

**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 Circle Fine Art Corp., Coachman, Inc., Coachman Inns Income Ltd. Partnership, Columbia Western, Inc., Comet Software International, Inc., Commonwealth Industries Corp., Comstock Industries, Inc., Concentration, Inc., Concordia Paper Holdings, Ltd., and ConnectAJet.com, Inc. (f/k/a Source Venture Capital, Inc.).

**II.**

After an investigation, the Division of Enforcement alleges that:

## A. RESPONDENTS

1. Circle Fine Art Corp. (CIK No. 20356) is a forfeited Delaware corporation located in Chicago, Illinois with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Circle Fine Art 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 June 30, 1996 which reported a net loss of over \$18 million for the prior nine months. On February 8, 1996, Circle Fine Art filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Northern District of Illinois, which was terminated on September 28, 2001.

2. Coachman, Inc. (CIK No. 816249) is a void Delaware corporation located in Guaynabo, Puerto Rico with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Coachman 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 June 30, 1999, which reported a net loss of over \$1.5 million for the prior six months. Coachman also failed to file a Form 10-K for the period ended December 31, 1998.

3. Coachman Inns Income Ltd. Partnership (CIK No. 787494) is an inactive Oklahoma limited partnership located in Oklahoma City, Oklahoma with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Coachman Inns Income 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, 1996.

4. Columbia Western, Inc. (CIK No. 790704) is an inactive Oregon corporation located in Portland, Oregon with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Columbia Western 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, 1994. On May 17, 1995, Columbia Western filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Oregon, which was terminated on October 30, 1998.

5. Comet Software International, Ltd. (CIK No. 916833) is an Israeli corporation located in Tel Aviv, Israel with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Comet Software 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, 1996, which reported a net loss of over \$1.5 million for the prior twelve months.

6. Commonwealth Industries Corp. (CIK No. 22626) is a dissolved Delaware corporation located in Springfield, Illinois with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Commonwealth Industries 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 March 31, 1995.

7. Comstock Industries, Inc. (CIK No. 717410) is an inactive Florida corporation located in London, England with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Comstock Industries is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB for the period ended April 30, 2006. On September 30, 2004, Comstock Industries filed a Chapter 7 petition in the U.S. Bankruptcy Court for the District of Oregon, which was terminated on January 11, 1995.

8. Concentration, Inc. (CIK No. 1120829) is a dissolved Colorado corporation located in Colorado Springs, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Concentration is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB registration statement on August 4, 2000.

9. Concordia Paper Holdings, Ltd. (CIK No. 932128) is a Bermuda corporation located in Hong Kong with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Concordia Paper Holdings 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, 1997, which reported a net loss of \$16.4 million (Hong Kong) for the prior twelve months.

10. ConnectAJet.com, Inc. (f/k/a Source Venture Capital, Inc.) (CIK No. 757788) is a revoked Nevada corporation located in Las Vegas, Nevada with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). ConnectAJet.com 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, 1991, which reported a net loss of over \$65,000 for the prior three months. On October 1, 2007, the Commission entered a trading suspension in ConnectAJet.com's stock pursuant to Exchange Act Section 12(k) due to concerns over "manipulative or deceptive practices" in its stock activity.

## B. DELINQUENT PERIODIC FILINGS

11. 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.

12. 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.

13. 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