

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 64611 / June 6, 2011

ADMINISTRATIVE PROCEEDING

File No. 3-14412

In the Matter of

**Consolidated Resources Health Care
Fund III,
Consolidated Resources Health Care
Fund IV,
Consolidated Resources Health Care
Fund V,
Consolidated Resources Health Care
Fund VI, and
Continental American Transportation, 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 Consolidated Resources Health Care Fund III, Consolidated Resources Health Care Fund IV, Consolidated Resources Health Care Fund V, Consolidated Resources Health Care Fund VI, and Continental American Transportation, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Consolidated Resources Health Care Fund III (CIK No. 744594) is a Georgia limited partnership located in Atlanta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Consolidated Resources

Health Care Fund III 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 December 31, 1991, which reported a net operating loss of over \$408,000 for the prior twelve months.

2. Consolidated Resources Health Care Fund IV (CIK No. 752895) is a Georgia limited partnership located in Atlanta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Consolidated Resources Health Care Fund IV 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, 1997.

3. Consolidated Resources Health Care Fund V (CIK No. 764544) is a Georgia limited partnership located in Atlanta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Consolidated Resources Health Care Fund V 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. Consolidated Resources Health Care Fund VI (CIK No. 777953) is a Georgia limited partnership located in Atlanta, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Consolidated Resources Health Care Fund VI 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, 1997, which reported a net loss of over \$412,000 for the prior nine months.

5. Continental American Transportation, Inc. (CIK No. 866457) is a delinquent Colorado corporation located in Calhoun, Georgia with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Continental American Transportation 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 March 31, 1997, which reported a net loss of \$7.5 million for the prior nine months. On May 26, 1998, an involuntary Chapter 7 petition was filed against Continental American Transportation in the U.S. Bankruptcy Court for the Northern District of Georgia, which was terminated on October 20, 2008.

B. DELINQUENT PERIODIC FILINGS

6. 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.

7. 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.

8. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a), and Rules 13a-1 and 13a-13 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:
Consolidated Resources Health Care Fund III
7000 Central Parkway, Suite 970
Atlanta, GA 30328

Consolidated Resources Health Care Fund III
c/o Mr. R. Douglas Branch
Registered Agent
544 Lone Oak Rd.
Paducah, KY 42003-4538

By Express Mail:
Consolidated Resources Health Care Fund IV
400 Perimeter Center Terrace, Suite 650
Atlanta, GA 30346

Consolidated Resources Health Care Fund IV
c/o The Corporation Co., Inc.
Registered Agent
515 S. Kansas Ave.
Topeka, KS 66603-3405

By Express Mail:
Consolidated Resources Health Care Fund V
400 Perimeter Center Terrace

Atlanta, GA 30346

Consolidated Resources Health Care Fund V
c/o The Prentice-Hall Corporation System, Kansas, Inc.
Registered Agent
534 S. Kansas Ave., Suite 1108
Topeka, KS 66603-3433

By Express Mail:
Consolidated Resources Health Care Fund VI
400 Perimeter Center Terrace, Suite 650
Atlanta, GA 30346

Consolidated Resources Health Care Fund VI
c/o CT Corporation System
Registered Agent
5615 Corporate Blvd., Suite 400B
Baton Rouge, LA 70808-2536

By Express Mail:
Continental American Transportation, Inc.
495 Lovers Lane Rd. SE
Calhoun, GA 30701-4633

Continental American Transportation, Inc.
c/o Mr. Paul Enright
Registered Agent
P.O. Box 553
Morrison, CO 80465-0553

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