

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 56298/August 22, 2007

ADMINISTRATIVE PROCEEDING
File No. 3-12702

In the Matter of	:	
	:	
BENTLEY COMMERCE CORP.,	:	ORDER MAKING FINDINGS AND
ECO2, INC., GUIDELINE CAPITAL, INC.,	:	REVOKING REGISTRATIONS BY
LAPITOS ACQUISITION CORP.,	:	DEFAULT AS TO FIVE RESPONDENTS
PARA MAS INTERNET, INC.,	:	
PRENTICE CAPITAL, INC., and	:	
SPA FAUCET, INC.	:	

The Securities and Exchange Commission (Commission) issued its Order Instituting Proceedings (OIP) on July 19, 2007, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). All Respondents received the OIP no later than July 23, 2007, in a manner that complies with Rule 141 of the Commission's Rules of Practice. Respondent Guideline Capital, Inc., consented to a revocation order that the Commission entered on August 2, 2007. Respondent Bentley Commerce Corp. submitted an untimely Answer by facsimile on August 8, 2007. No Answers have been received from the other five Respondents.

On August 7, 2007, the Division of Enforcement (Division) filed a motion for default against the non-answering Respondents. Before ruling on that motion, I ordered ECO2, Inc. (ECO2), Lapitos Acquisition Corp. (Lapitos Acquisition), Para Mas Internet, Inc. (Para Mas), Prentice Capital, Inc. (Prentice Capital), and Spa Faucet, Inc. (Spa Faucet), to show cause, on or before August 20, 2007, why they should not be held in default and why the registrations of their registered securities should not be revoked.

To date, these five Respondents have not filed Answers, responded to the Show Cause Order, or opposed the Division's motion for default. Accordingly, ECO2, Lapitos Acquisition, Para Mas, Prentice Capital, and Spa Faucet are in default for failing to file Answers, respond to a dispositive motion within the timeframe provided, or otherwise defend the proceeding. See 17 C.F.R. §§ 201.155(a), .220(f). As authorized by Rule 155(a) of the Commission's Rules of Practice, the following allegations of the OIP are deemed to be true.

ECO2 (CIK No. 889418) is a void Delaware corporation located in Tampa, Florida, with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). ECO2 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. At that time,

ECO2 reported a net loss of \$987,513 for the prior three months. As of July 17, 2007, the company's common stock was quoted on the Pink Sheets (symbol: ECOI).

Lapitos Acquisition (CIK No. 1091966) is a void Delaware corporation located in Los Angeles, California, with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Lapitos Acquisition 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, 2000. Lapitos Acquisition was a "blank check" company which was acquired through a reorganization agreement with Para Mas. Upon effectiveness of the reorganization agreement, pursuant to Rule 12(g)-3(a) of the Exchange Act, Para Mas became the successor issuer to Lapitos Acquisition for reporting purposes under the Exchange Act. Para Mas elected to report effective April 17, 2000. Para Mas has failed to file a Form 15 for Lapitos Acquisition to terminate Lapitos Acquisition's reporting obligation.

Para Mas (CIK No. 1103145) is a revoked Nevada corporation located in Surrey, British Columbia, Canada. Para Mas 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 June 30, 2005. At that time, Para Mas reported a net loss of \$176,814 for the prior six months. As of July 17, 2007, the company's common stock was quoted on the Pink Sheets (symbol: PMIJ).

Prentice Capital (CIK No. 870256) is a void Delaware corporation located in Boca Raton, Florida, with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Prentice Capital 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. At that time, Prentice Capital reported a net loss of \$45,793 for the prior three months.

Spa Faucet (CIK No. 1026495) is an expired Utah corporation located in Chatsworth, California, with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Spa Faucet is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-SB on February 12, 1998. As of July 17, 2007, the company's common stock was quoted on the Pink Sheets (symbol: DRIP).

These five 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.

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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB). By failing to file required periodic reports while their securities were registered with the Commission, these five Respondents have failed to comply with Exchange Act Section 13(a) and Exchange Act Rules 13a-1 and 13a-13.

In consideration of the above, it is necessary and appropriate for the protection of investors to revoke the registrations of each class of registered securities of ECO2, Lapitos Acquisition, Para Mas, Prentice Capital, and Spa Faucet.

ORDER

IT IS ORDERED THAT, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of ECO2, Inc., Lapitos Acquisition Corp., Para Mas Internet, Inc., Prentice Capital, Inc., and Spa Faucet, Inc., are revoked; and

IT IS FURTHER ORDERED THAT the proceeding shall remain pending as to Bentley Commerce Corp.

James T. Kelly
Administrative Law Judge