

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
July 19, 2007

ADMINISTRATIVE PROCEEDING
File No. 3-12702

In the Matter of

**Bentley Commerce Corp.,
ECO2, Inc.,
Guideline Capital, Inc.,
Lapitos Acquisition Corp.,
Para Mas Internet, Inc.,
Prentice Capital, Inc., and
Spa Faucet, Inc.,**

Respondents.

**ORDER INSTITUTING 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”).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Bentley Commerce Corp. (“Bentley Commerce”) (CIK No. 1091964) is a Florida corporation located in Beverly Hills, California with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Bentley Commerce 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, 2005, which reported a net loss of \$601,389 for the prior three months. As of July 17, 2007, the company’s common stock (symbol “BLYO”) was quoted on the Pink Sheets, had nineteen market makers, and was eligible for the piggyback exemption of Exchange Act Rule 15c2-11(f)(3).

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

3. Guideline Capital, Inc. (“Guideline Capital”) (CIK No. 1129930) is a revoked Nevada corporation located in Portland, Oregon with a class of equity securities registered with the Commission pursuant to Exchange Act Section 12(g). Guideline 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 June 30, 2004, which reported a net loss of \$11,707 for the prior six months.

4. Lapitos Acquisition Corp. (“Lapitos”) (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 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 was a “blank check” company which was acquired through a reorganization agreement with Para Mas Internet, Inc. (“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 for reporting purposes under the Exchange Act and elected to report effective April 17, 2000. Para Mas has failed to file a Form 15 for Lapitos to terminate Lapitos’s reporting obligation.

5. 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, which reported a net loss of \$176,814 for the prior six months. As of July 17, 2007, the company’s common stock (symbol “PMIJ”) was quoted on the Pink Sheets.

6. Prentice Capital, Inc. (“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, which reported a net loss of \$45,793 for the prior three months.

7. Spa Faucet, Inc. (“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 (symbol “DRIP”) was quoted on the Pink Sheets.

B. DELINQUENT PERIODIC FILINGS

8. As discussed in more detail above, all of the respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), 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 (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

10. 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 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 of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

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 may be deemed in default and the proceedings may be determined against them 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 or Express Mail, or by other means permitted by the Commission's 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.

Nancy M. Morris
Secretary

Attachment

**Chart of Delinquent Filings by
Bentley Commerce Corp., et al.**

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Bentley Commerce Corp.					
	<i>10-KSB</i>	06/30/05	09/28/05	Not filed	22
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	20
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	17
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-KSB</i>	06/30/06	09/28/06	Not filed	10
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	5
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	2
Total Filings Delinquent	8				
ECO2, Inc.					
	<i>10-QSB</i>	06/30/97	08/14/97	Not filed	119
	<i>10-KSB</i>	09/30/97	12/29/97	Not filed	115
	<i>10-QSB</i>	12/31/97	02/17/98	Not filed	113
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	110
	<i>10-QSB</i>	06/30/98	08/14/98	Not filed	107
	<i>10-KSB</i>	09/30/98	12/29/98	Not filed	103
	<i>10-QSB</i>	12/31/98	02/16/99	Not filed	101
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	98
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	95
	<i>10-KSB</i>	09/30/99	12/29/99	Not filed	91
	<i>10-QSB</i>	12/31/99	02/14/00	Not filed	89
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	86
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	83
	<i>10-KSB</i>	09/30/00	12/29/00	Not filed	79
	<i>10-QSB</i>	12/31/00	02/14/01	Not filed	77
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	74
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	71
	<i>10-KSB</i>	09/30/01	12/31/01	Not filed	67
	<i>10-QSB</i>	12/31/01	02/14/02	Not filed	65
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	62

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
<i>ECO2, Inc.</i>					
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	59
	<i>10-KSB</i>	09/30/02	12/30/02	Not filed	55
	<i>10-QSB</i>	12/31/02	02/14/03	Not filed	53
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	50
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	47
	<i>10-KSB</i>	09/30/03	12/29/03	Not filed	43
	<i>10-QSB</i>	12/31/03	02/17/04	Not filed	41
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	38
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	35
	<i>10-KSB</i>	09/30/04	12/29/04	Not filed	31
	<i>10-QSB</i>	12/31/04	02/14/05	Not filed	29
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	26
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	23
	<i>10-KSB</i>	09/30/05	12/29/05	Not filed	19
	<i>10-QSB</i>	12/31/05	02/14/06	Not filed	17
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-KSB</i>	09/30/06	12/29/06	Not filed	7
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	5
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	2
Total Filings Delinquent		40			
<i>Guideline Capital, Inc.</i>					
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	32
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	28
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	26
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	23
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	20
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	3
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	2
Total Filings Delinquent		11			

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Lapitos Acquisition Corp.					
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	83
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	80
	<i>10-KSB</i>	12/31/00	04/01/01	Not filed	75
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	74
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	71
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	68
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	63
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	62
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	59
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	56
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	52
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	50
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	47
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	44
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	40
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	38
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	35
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	32
	<i>10-KSB</i>	12/30/04	03/31/05	Not filed	28
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	26
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	23
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	20
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-KSB</i>	12/31/06	03/31/07	Not filed	4
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	3
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	2
Total Filings Delinquent	31				

**Para Mas Internet,
Inc.**

	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	20
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	3

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
<i>Para Mas Internet, Inc.</i>					
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	2
Total Filings Delinquent	7				
<i>Prentice Capital, Inc.</i>					
	<i>10-KSB</i>	12/31/97	03/31/98	Not filed	112
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	110
	<i>10-QSB</i>	06/30/98	08/14/98	Not filed	107
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	104
	<i>10-KSB</i>	12/31/98	03/31/99	Not filed	100
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	98
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	95
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	92
	<i>10-KSB</i>	12/31/99	03/30/00	Not filed	88
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	86
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	83
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	80
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	75
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	74
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	71
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	68
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	63
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	62
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	59
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	56
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	52
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	50
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	47
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	44
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	40
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	38
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	35
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	32
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	28
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	26
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	23

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Prentice Capital, Inc.					
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	20
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	16
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	14
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	11
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	8
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	3
	<i>10-QSB</i>	3/31/07	05/15/07	Not filed	2
Total Filings Delinquent	38				
Spa Faucet, Inc.					
	<i>10-QSB</i>	08/31/97	10/15/97	Not filed	117
	<i>10-QSB</i>	11/30/97	01/14/98	Not filed	114
	<i>10-QSB</i>	02/28/98	04/14/98	Not filed	111
	<i>10-KSB</i>	05/31/98	08/31/98	Not filed	107
	<i>10-QSB</i>	08/31/98	10/15/98	Not filed	105
	<i>10-QSB</i>	11/30/98	01/14/99	Not filed	102
	<i>10-QSB</i>	02/28/99	04/14/99	Not filed	99
	<i>10-KSB</i>	05/31/99	08/30/99	Not filed	95
	<i>10-QSB</i>	08/31/99	10/15/99	Not filed	93
	<i>10-QSB</i>	11/30/99	01/14/00	Not filed	90
	<i>10-QSB</i>	02/29/00	04/14/00	Not filed	87
	<i>10-KSB</i>	05/31/00	08/29/00	Not filed	83
	<i>10-QSB</i>	08/31/00	10/16/00	Not filed	81
	<i>10-QSB</i>	11/30/00	01/16/01	Not filed	78
	<i>10-QSB</i>	02/28/01	04/16/01	Not filed	75
	<i>10-KSB</i>	05/31/01	08/29/01	Not filed	71
	<i>10-QSB</i>	08/31/01	10/15/01	Not filed	69
	<i>10-QSB</i>	11/30/01	01/14/02	Not filed	66
	<i>10-QSB</i>	02/28/02	04/15/02	Not filed	63
	<i>10-KSB</i>	05/31/02	08/29/02	Not filed	59
	<i>10-QSB</i>	08/31/02	10/15/02	Not filed	57
	<i>10-QSB</i>	11/30/02	01/14/03	Not filed	54
	<i>10-QSB</i>	02/28/03	04/14/03	Not filed	51
	<i>10-KSB</i>	05/31/03	08/29/03	Not filed	47
	<i>10-QSB</i>	08/31/03	10/15/03	Not filed	45
	<i>10-QSB</i>	11/30/03	01/14/04	Not filed	42

<u>Company Name</u>	<u>Form Type</u>	<u>Period Ended</u>	<u>Due Date</u>	<u>Date Rec'd</u>	<u>Months Delinquent (rounded up)</u>
Spa Faucet, Inc.					
	<i>10-QSB</i>	02/28/04	04/13/04	Not filed	39
	<i>10-KSB</i>	05/31/04	08/30/04	Not filed	35
	<i>10-QSB</i>	08/31/04	10/15/04	Not filed	33
	<i>10-QSB</i>	11/30/04	01/14/05	Not filed	30
	<i>10-QSB</i>	02/28/05	04/14/05	Not filed	27
	<i>10-KSB</i>	05/31/05	08/29/05	Not filed	23
	<i>10-QSB</i>	08/31/05	10/17/05	Not filed	21
	<i>10-QSB</i>	11/30/05	01/17/06	Not filed	18
	<i>10-QSB</i>	02/28/06	04/14/06	Not filed	15
	<i>10-KSB</i>	05/31/06	08/29/06	Not filed	11
	<i>10-QSB</i>	08/31/06	10/17/06	Not filed	9
	<i>10-QSB</i>	11/30/06	01/16/07	Not filed	6
	<i>10-QSB</i>	02/28/07	04/16/07	Not filed	3
Total Filings Delinquent		39			