

John A. Norwood, President & CEO
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Dear SPEC Member or Contributor:


Federal tax laws require industry trade associations to annually inform its members and contributors of the percentage of the association's budget that is attributable to lobbying. Lobbying is defined as the attempt to influence legislative or administrative action. Under federal tax laws, expenses incurred for direct lobbying are not tax deductible. Other costs of the association such as membership development, education, research and office overhead are tax deductible for the member or contributor.

California Spa & Pool Industry Education Council (SPEC) has determined for the 2011-2012 fiscal year that 35% (thirty-five percent) of SPEC's budget is attributable to direct lobbying. As such, 35% of your membership dues or the amount you or your company has or will contribute to SPEC is not deductible. The remaining 65% of membership dues or contributions are tax deductible as a business expense.

SPEC values your support. We are the only industry trade association established to represent every segment of the swimming pool and spa industry before the legislature and state and local regulatory agencies. In fact, SPEC is the only organization that actively lobbies for any segment of the swimming pool and spa industry in California.

Thank you for your membership and/or your contribution.

Sincerely,



John A. Norwood
President & CEO