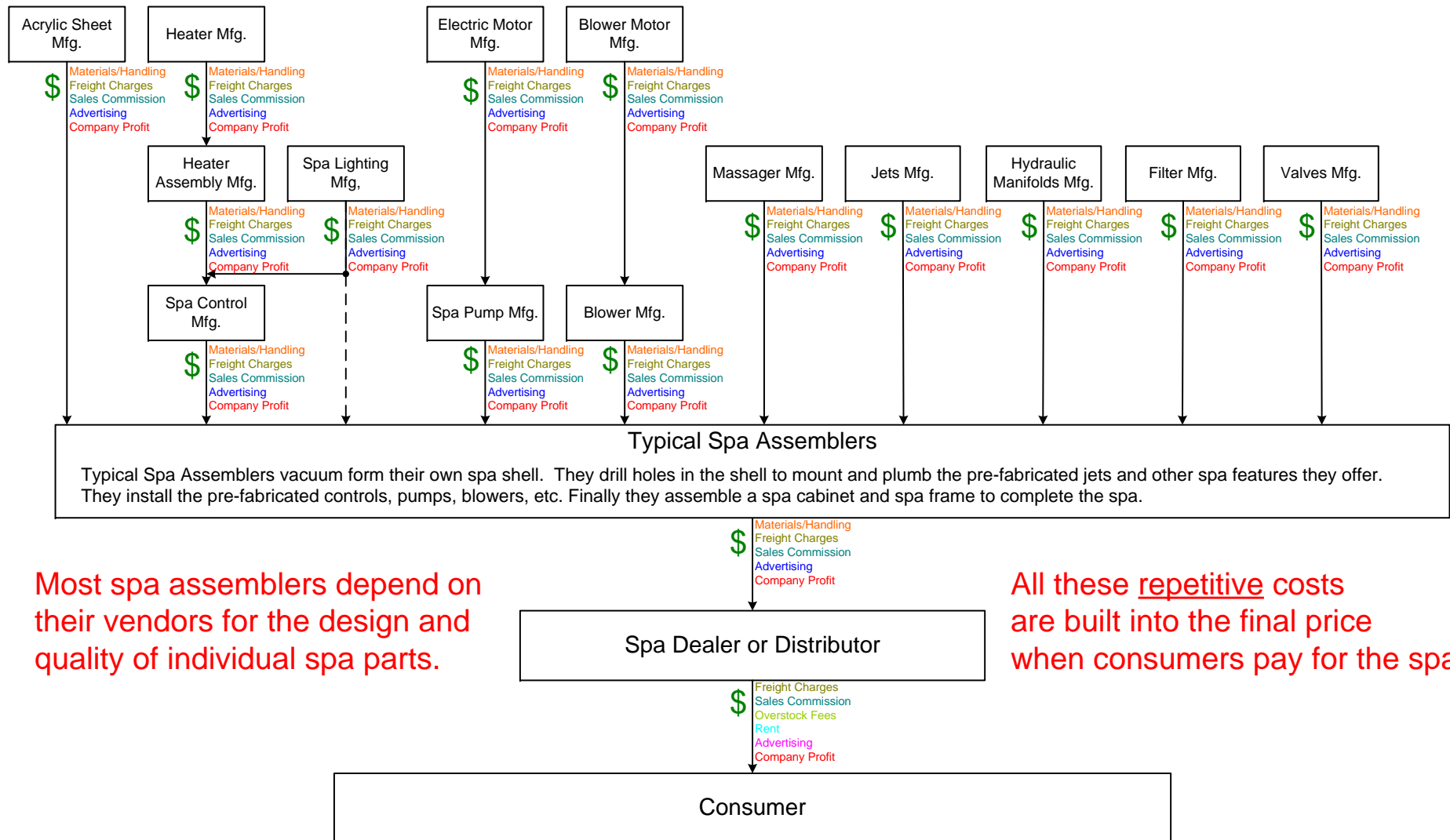


# Typical Spa Manufacturers Material Flowchart



Most spa assemblers depend on their vendors for the design and quality of individual spa parts.

All these repetitive costs are built into the final price when consumers pay for the spa!