**Santa Claus**1224 Rudolph Lane

North Pole 01224-1225

Terry Lundgren,  
Chief Executive Officer

Macy’s Department Store

685 Market Street   
San Francisco, CA 94105

December 9, 2010

Dear Mr. Lundgren:

The elves have declared a strike and I need your help to save Christmas this year. As you are aware, Macy’s Department Stores have invited children around the world to write letters to me indicating what they want for Christmas. This has made the toy giving process much more efficient. However, if the elves do not reach a compromise on their demands within 72 hours, there will not be enough toys to distribute to children around the world.

There are three demands for which the elves have asked for. They are as follows: dental insurance, a vacation to Hawaii, and new hammers. Because we have a partnership involving toys, Please consider donating these items and services to the elves. You could claim this as a deduction on your taxes because it is a charitable donation.

Please call or text me at 1-877-446-6723 with your decision as soon as possible. I look forward to hearing from you in the very near future.

Sincerely,

Santa Claus