**MEMORANDUM**

TO: Santa Claus

FROM: Your Name, Chief Executive Elf

DATE: December 7, 2010

SUBJECT: ELVES ON STRIKE

The elves have declared a strike. If the elves’ complaints are not resolved quickly, there will not be enough toys for the children around the world. The elves want the following:

* a vacation in Hawaii after Christmas because they are tired of staying in the North Pole year round
* a dental plan because the Christmas candy has rotted their teeth and
* better hammers because they are experiencing carpal tunnel syndrome.

Please meet with me this afternoon at 2 p.m. before this strike leaks to the press. We do not want to create a riot heard round the world. This would wreak havoc on the entire globe!