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**Santa provides aid and comfort to the naughty and nice**

By Curtis Seltzer

BLUE GRASS, Va.—For years now, I've worked as the local lap Santa at the Blue Grass Mall, which is anchored at both ends as well as in the middle by nothing more than my imagination.

This type of seasonal employment allows me to escape taxation on unearned income. I also interact with unreal children of all ages—as for instance...

Santa Seltzer: And what's your name little boy?

Boy 1: Billy Gates, and I want...(he drops his voice to a wisp of a whisper) an Apple.

Santa: What kind of apple—Granny Smith, Honeycrisp?

Gates: (Sighs. Eyes roll.)

Santa: Like the poison apple for Snow White? Or the one that Eve gave Adam?

Gates: An APPLE! Not a fruit. An iPad. Now listen carefully. It has to come without Windows. Wrap it in plain brown paper, so no one knows.

Santa: A pad without windows? How will you see out?

Gates: You're such a retro-techno-dork! And don't try to land on the roof. You and those stupid reindeer will bust our solar panels or fall into the living room.

Santa: I don't understand.

Gates: My Dad tore out the three-story fireplace because we were losing too much heat up the flue. Now we just have a big hole in the middle of the house.

Santa: I'm not sure that improves your fuel consumption. Must be cold living there.

Gates: Not as long as we have stock options to burn. The basement is full of them.

Santa: Next. What's your name, and what do you want?

Boy 2: Billy Clinton. I want to be President.

Santa: I'm not a U.S. citizen, so I can't vote.

Clinton: Then why am I sitting in your lap? Well, how about a dozen Krispy Kremes? I haven't had a Chocolate Iced with Sprinkles in years. No one will know. I'm great at sneaking things in.

Santa: Ho, Ho. No. Next. What's your name?

Boy 3: Frosty The Snowman.

Santa: Frosty! I didn't recognize you. I can see your abs.

Frosty: I'm mortified. Everyone can see my six-pack. Girls, even the icicles, are warming up to me.

Santa: So what do you want for Christmas?

Frosty: Longer, colder winters. Global chilling. People are calling me, DeFrosty. I'm melting!

Santa: Come work for me, up at the North Pole.

Frosty: I already do. Help me!

Santa: It's a recession. We all have to tighten our belts and make do with less. You're next, young lady.

Girl 1: I'm little Bo Peep, and I've lost my sheep.

Santa: So Ms. Peep, you want some sheep for Christmas?

Ms. Peep: No. I want my old sheep back. The new ones are clones, nothing more than sheep knock-offs.

Santa: I don't have any old sheep in inventory.

Ms. Peep: Maybe, mine were pinched for a Nativity Scene.

Santa: I work with toys, not hot livestock. Try the Lost-and-Found Innocence Department. Next.

Girl 2: Hi, snookums. My name is Paris Hilton, and I want some brains, you know, just like the Cowardly Tin Man from the Hazard of Is.

Santa: Oh...right. Scarecrow, Wizard of Oz. What kind of brains?

Ms. Hilton: Big ones.

Santa: Any particular color?

Ms. Hilton: Hot pink.

Santa: Next.

Boy 4: Hi Santa. I'm little Bernie Madoff. I want new investors so I can bring Christmas cheer to all my old investors.

Santa: Nothing for yourself! How refreshing.

Madoff: That's the kind of kid I am. I would, of course, charge a transaction fee.

Santa: Here's a perfunctory question.

Madoff: Don't hesitate to look into my soul.

Santa: Have you been bad or good?

Madoff: I always give one full penny out of every dollar I scam to the poor and oppressed.

Santa: A generous heart beats for itself. Next.

Girl 3: Hi, Santa. I'm Martha. Here's one tasteless-but-tasteful, Tiny-Timmy Christmas cookie I baked for you this morning. I use only organic chocolate from real organs. The flour comes from nutrition-free wild wheat I harvest myself in a neighborhood landfill. The sugar comes from sweet nothings I whisper into my own ear. Tell me I'm perfect.

Santa: (He takes a bite.) Well, this cookie is quite...sort of...uh...crummy. And what do you want for Christmas?

Martha: I want the world to think that I know what I'm talking about.

Santa: That shouldn't be that hard to do. Just pretend long enough. Look at me.

Martha: Gosh, Santa. I'll send you a thank-you note within 24 hours on my hand-pressed notepaper made from recycled papyrus scrolls with ink that I milk by hand from heritage squid.

Santa: Next. What's your name?

Boy 4: My name is little LeBron James, and I want you to help me decide what I get for Christmas.

Santa: I can try.

LeBron: It's between a harp and a basketball. I've never played either one.

Santa: Well, you can always play harp in the New York subways and pass the hat. Harp is the sure thing. I'd pluck before I'd dribble.

LeBron: Yeah, that's how I figure it, too. Anybody can dunk if the basket's low enough.

Santa: Next.

Boy 5: I'm Joe, the unemployed plumber.

Santa: Merry Christmas. What do you want for a present?

Joe: I want a thousand leaks to spring. I want bearings to seize up in heat pumps. I want corrosion in hot-water heaters. I want furnaces to fail in the middle of winter.

Santa: But that would be awful!

Joe: Hey. Doctors need sick people. Lawyers need criminals. Santa needs kids without toys. If the plumbing works, I don't.

Santa: I see your point. Hmmm. Can you do electrical work?

Joe: I'm not licensed, but I'll take a job from anybody. Why?

Santa: Rudolph is unhappy with how he's wired.

Joe: I can give him a couple of cranks with my monkey wrench, but I'm not a licensed therapist.

Santa: Can you fix it so that his tail glows red, not his nose?

Joe: Sure. But he'd have to guide your sleigh on Christmas Eve flying backward.

Santa: Anything's better than MapQuest.

Joe: Try an Apple iPhone. Or buy an inflatable Rudy. The Chinese make them in three sizes with light-up noses.

Santa: Do they fly like the real thing?

Joe: Not yet, but they're working on stealing that patent.

Santa: I'm doomed.

Joe: Great. I'll take your job.

It's a good thing that I'm just making this up, isn't it?

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