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Matter No.: 1225

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Delivered by: Rudolph (duh)

Re: Welcome to the Holidays & Your Audit  
Please Read Carefully

Dear Counter-lings,

Welcome to the holiday season – and to the final month of 2017.

My name is Appel.<sup>1</sup> I am a scout elf with the Elf-on-the-Shelf branch of North Pole Inc. (“NP”). I am writing to inform you that I have been called in to the Counter Tax Lawyers office to confirm that each of you is practising the following desirable behaviours:

1. You’re working tirelessly to achieve your OKRs. Slowest goose gets donated to the Cratchit family.
2. You’re following Counter writing style. Mr. Claus burns letters that don’t use the Oxford comma, so you might as well practice now while the stakes are lower.
3. You’re working hard to integrate HotDocs templates into all your work, whether by building them or using them. Since NP headquarters got the gift-wrapping machine, I never wrap manually, and neither should you.

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<sup>1</sup> It’s short for “Appellant,” if you’re wondering.

4. You are carefully editing all of your writing to make sure that it's tighter than a snare drum in the Santa Claus parade.
5. You're stocking drawers with pens so that your teammates can write their letters to Mr. Claus in their own hands.
6. Your legal arguments are well-researched and persuasive so that those Grinches at the Canada Revenue Agency can't put a prompt halt to all the holiday cheer.
7. You're responding to your teammates' IT concerns within 24 hours, you have installed an IPS, and that your files are secure from the Canada Revenue Agency, the International Consortium of Investigative Journalists, Chinese hackers *etc.*
8. You're fixing CounterMeasure bugs promptly and putting the finishing touches on your IRAP proposal. It's in everyone's interest (wink, wink) to help the Legal team combat the Grinches.
9. You are forces for goodness and niceness: you energise the people around you, lead by example, and work tirelessly to improve yourselves. Seriously, people, I'm a senior scout elf, and I have graduated beyond the sticky kindergarteners.

Since I mentioned stickiness, I should mention that the Elf-on-the-Shelf branch has a strict no-harassment policy – you can understand – and we do not tolerate any touching. We define “physical abuse” as “contact of any kind,” *i.e.*, if you touch me, I will end my audit and report you all to NP headquarters for reassessment. You will have no right to appeal.

On behalf of the whole NP team, I wish you all a bright and cheerful holiday season. Work hard to win a few more tax appeals before the end of the year, hit your OKRs and, if you do good work, I'll put in a good word with Mr. Claus.

Sincerely,

Appel, Senior Scout Elf

