My Dearest Friend [Insert Name],

I am looking forward to visiting you soon in the warmer South. It is really COLD here at the top of the world!

We have been busy making toys and packing bags for our special trip. When I take a break, I love reading letters from children and hearing you're behaving as all good boys and girls should. Keep it up! As the song says, "I'm making a list and checking it twice; gonna find out who's naughty or nice."

I hear you've been kind, generous, and thoughtful to your friends and family this year. Remember to greet everyone with a smile. Don't forget "please" and "thank you." Lend a helping hand. These things make people happy and that's what I want to do for you on Christmas morning.

As you know, my buddy Rudolph and I (and the rest of the gang) will be quite busy on Christmas Eve. Be sure to leave me a snack to help me get through the long night!

And a Ho! Ho! Ho! from one who cares,

**Santa Claus**