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**PAUL
DEVERE**

"I DON'T NEED Anything This Year."

Dear Santa,
It's me again. First, I want to thank you for a great Christmas last year. And I truly appreciate your dropping the hint to the Home Depot folks last December to have that sale on portable electric drills. I hardly use a hammer anymore (which my thumb truly appreciates).

The family seemed to enjoy themselves. The twins actually stayed home almost the entire day. They also spoke.

Son: "Dad, why do you keep writing to Santa Claus? That is so lame!"

Daughter: "Talk about embarrassing."

So maybe it wasn't much of a scintillating conversation, but they spoke! My bride and I truly appreciated your help in making that happen. We hope they speak again this Christmas.

I also wanted to let you know I really don't need anything this year. (Well, underwear, maybe, but not necessary.) It's not that I've been bad or good or anything. It's just that other people need stuff a lot more than I do. For instance, it would be great if the kids got scholarships. You somehow made sure there was an American Girl doll under the tree for three Christmases in a row! At the time, those dolls seemed to cost about as much as college tuition. Then, a few years later, there were the computers! Two of them! Pretty fantastic.

If it isn't too late, and I surely don't mean to be presumptuous, but I was thinking, you might want to take another look at the "gift thing." No, I don't want to put any elves out of work. The kids get the toys, no problem there. I just thought you might consider the "gift thing" on a slightly larger scale.

Take the insurance industry for example. New York State Attorney General Eliot Spitzer has figured out their scam and some pretty big players are getting raked over the coals. Obviously, the insurance industry needs help. Maybe you could make sure that when the bad guys lose their jobs and/or go to jail, they are replaced with some

decent folks who know right from wrong? Same goes for those investment bankers, hedge-fund operators and stock brokers our friend Eliot exposed. (Eliot Spitzer - Eliot Ness ... any relationship?) A gift of some good men and women to take over these outfits would really light up some families' Christmas trees.

Speaking about insurance, I believe the number in the "do not have" column is 45 million in the U.S. The really nice thing about a health insurance policy under the tree is that it doesn't take up much room, it's easy to wrap, and it's for the whole family. What a gift, huh?

Of course, thinking about health insurance leads me to health care, and that leads me to soldiers coming home from war. I understand there have been some problems. I'll do what I can on my end but you're the one with connections. Could you make sure they are taken care of?

Speaking of being taken care of, do you have anything special in your bag this year for teachers? I'd concentrate on K through 12. I know, I know, most of them already have a gift. The ability to spark the imaginations of young, groggy minds at eight in the morning is truly a gift. I was thinking more along the lines of cash. You probably know this already, but on average, teachers spend about \$500 of their own money on school supplies. In some cases, it can be a bunch more, especially in poorer school districts. So maybe on teachers' Christmas trees there could be one of those envelopes, like the ones I used to get from my uncle that I knew contained a crisp \$10 bill. Considering how long ago that was, with inflation and all, maybe you could make that \$100.

These are just suggestions. And I apologize if I've put my nose where it doesn't belong. And I'm sure that, at this time of year, you've got a great deal on your mind. I just wanted you to know I really don't need anything this year. Except the underwear.

Sincerely,

Paul

P.S. Is it true that Spitzer's one of your people? □