

RETIREMENT MEMO

Due to the current financial situation caused by the slowdown of economy in the country since last Christmas, Management has decided to implement a scheme to put workers of 40 years of age on early retirement. This Scheme will be known as RAPE (Retire Aged People Early).

Persons selected to be RAPED can apply to management to be eligible for the SHAFT scheme (Special Help After Forced Termination). Persons who have been RAPED and SHAFTED will be reviewed under the SCREW scheme (Scheme Covering Retired Early Workers).

A person may be RAPED once, SHAFTED twice and SCREWED as many times as Management deems appropriate. Persons who have been RAPED can only get AIDS (Additional Income for Dependants or Spouse) or HERPES (Half Earnings for Retired Personnel Early Severance). Obviously persons who have AIDS or HERPES will not be SHAFTED or SCREWED any further by management.

Persons staying on will receive as much SHIT (Special High Intensity Training) as possible. Management has always prided itself on the amount of SHIT it gives employees. Should you feel that you do not receive enough SHIT, please bring to the attention of your Supervisor. They have been trained to give you all the SHIT you can handle.

Have a good day Managing Director