

September 14, 2008

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
P.O. Box 1645
Muskogee, Ok 74402

Sir;

Please accept this letter on behalf of my friend and former co-worker, whom I worked with for more than 14 years in the State Auditor and Inspectors office.


Jeff McMahan, former State Auditor and Inspector, is in my opinion, deserving of any leniency in his sentencing that you can grant him.

Jeff, as I know him, has always been very dedicated to his job and was a very loyal employee and friend. He is an excellent father to his two children and they are very special to him.

In my view, Jeff placed his trust in others that were not upfront and honest with him. That was his mistake. Having to leave his job as State Auditor and Inspector is a high price to pay for his downfall.

I am trusting you will consider this in his sentencing. Thank you for your time.

Sincerely,



Nelda Gray Moore
Retired State Auditor and Inspector Employee
832 W. Adams St.
Purcell, Oklahoma 73080

169 S.E. 32nd Street
Edmond, Oklahoma 73013
Phone: (405) 348-3800
Fax: (405) 348-7965

September 8, 2006

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, Oklahoma 74402

Re: Jeff McMahan

Dear Honorable Judge Payne,

I am writing on behalf of former State Auditor & Inspector, Jeff McMahan. Like many others who have worked with Jeff McMahan and his office, I was shocked to learn of his recent conviction.

I have known Jeff for approximately twenty years, and have often seen his candid and honest approach to issues that have confronted him. He has genuinely been a man of good character.

I also know that Jeff was inexperienced and new to the political process when he campaigned for election to his office. I truly believe that he was misguided and deceived by certain individuals who intended to benefit from his election. (Recent newspaper reports indicate that those same individuals had similar involvement in other political races.) Jeff's inexperience with the election process, his apparent acceptance that the fund raising efforts of his campaign were identical to those of others, and his inability to repay any questionable campaign contributions combined to place him in the precarious situation that he is in today.

Jeff McMahan and his wife also have two teenage children who desperately need their parents in their lives on a regular basis. I pray for something positive to happen to this family and for leniency in the sentencing of Jeff and Lori McMahan.

Thank you for taking the time to read this letter.

Sincerely,



Jerry W. Putnam

19508 1345
Shawnee, OK 74801
August 11, 2008

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
PO Box 1645
Muskogee, OK 74402

Dear Mr. Bliss:

We are writing on behalf of Jeff McMahon.
We have known Jeff since birth & respect him very
much.

Jeff has been involved in many school and
civil organizations - He has been an all-around
good citizen.

Any help you can give will be greatly
appreciated.

Sincerely,

Darrell D. Coker
Darrell D. Coker

Elaine Coker
Elaine Coker

Floyd and Betty Johnson
106 Charles Drive
Holdenville, OK 74848

August 26, 2008

Honorable Judge James H. Payne
Chief District Judge
United States Courthouse
Post Office Box 1645
Muskogee, OK 74402

Re: Jeff McMahan

Dear Honorable Judge Payne,


We would like to show our support of Jeff McMahan and offer you some insight into the man we believe he is. We have known Jeff since he was a small boy, living in Holdenville. His parents were our dear friends; therefore, we had the opportunity to watch him grow into the fine person that he is today.

Jeff was a well-rounded child who was liked by all who knew him. He was an intelligent young man who was up for any challenge and worked hard to achieve his goals. He demonstrated this by making good grades, being involved in many activities, and competing successfully in sports.

We were proud supporters of Jeff during his campaign for State Auditor and delighted in his victory. He has always been well-disciplined, humble, and a person of honesty and integrity. We believed these were qualities needed to successfully perform the duties of his position. In addition, we trust he took his job seriously and was loyal to the people of Oklahoma during his tenure.

Jeff has continually shown respect and trust in others, perhaps to a fault. We believe that Jeff was not capable of knowingly using his position for monetary gains. It is because of this and the aforementioned traits Jeff possesses that we ask your leniency on his behalf. Thank you for your time and consideration.

Sincerely,


Floyd Johnson
Betty Johnson

Jo Freeman
Murray County Court Clerk

P.O. Box 578
Sulphur, OK 73086
Phone 622-3223

September 3, 2008

In Re: Jeff McMahan

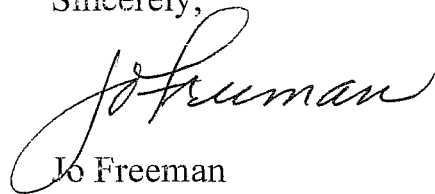
Honorable Judge Payne:
U. S. Courthouse
P O Box 1645
Muskogee, OK 74402

Dear Honorable Judge Payne,

I am writing in regard to my friend, Jeff McMahan. I have been the District Court Clerk of Murray County for 18 years and had many good experiences with Jeff. Many times he proved to be very caring and concerned about the job I do. I cannot express my sorrow over this conviction because he has lost much. He is not a violent offender, so I ask the Court to be lenient on a man who did serve the State of Oklahoma well for many years.

Thank you for your time and consideration of this matter.

Sincerely,



Jo Freeman
Murray County Court Clerk
Sulphur, Ok 73086

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

RE: Jeff McMahan

Dear Honorable Judge Payne,

I am writing this letter to you in regards to Jeff McMahan. I would like to offer my opinions of Jeff and these devastating events and the type of person I believe Jeff McMahan to be.

I have known Jeff McMahan and his family for years. His father worked in the Holdenville, Oklahoma area for a number of years and I actually coached Jeff as a young baseball player. This family, the mother, father and children were all very well thought of in the community. In later years, I was elected as the Lincoln County Treasurer and have had the opportunity in the last few years to become reacquainted with Jeff. I have talked with Jeff many times over the years and he always expressed to me his concerns about operating an efficient, honest office. I will always believe that Jeff has been a "pawn", though very naïve, in this entire game.

We all know about politics being a very vengeful, vindictive part of our lives. It seems that one person can do something enormously wrong and get a slap on the wrist, while another person, because of those who are "out to get them", can be totally crucified for a much lesser crime. I'm not saying what Jeff McMahan did was right; however, I will always believe that Jeff has been almost, "too loyal" in some instances. From what I know of Jeff McMahan, no one will ever convince me that he ever maliciously broke the law.

I am sure that you, especially, have seen many, many instances where individuals were more or less marked on someone's "hit list". No one, and I mean, no one in the political arena is above the law; however, we all know, if we will admit to ourselves, that there are instances where even the purest of us have been guilty of some offense or the other. No one is perfect.

I truly hate to see someone who is really a good individual and an asset to the human race, be chastised and crucified just for someone else's vengeful ventures. I know that if anyone digs hard enough and deep enough, many, many, would probably be found lacking in several ways. Again, no one is perfect.

Jeff made some mistakes and should be punished for these mistakes; however, I would ask that you take into consideration all of the good that this person has done. A great family man, amazing father, loyal husband, loving caring son, who, like all of us, erred in some of his judgements.

Thank you for taking time to read and consider these words. "No person is safe from vengence and no person is safe from those who would strive to bring them down to their level."

With best regards,

Babe Milam
Lincoln County Treasurer

Phillip W. Johnson
325 Timberwind Drive
Norman, Oklahoma 73072

August 26, 2008

Honorable Judge James H. Payne
Chief District Judge
United States Courthouse
Post Office Box 1645
Muskogee, Oklahoma 74402

Dear Honorable Judge Payne,

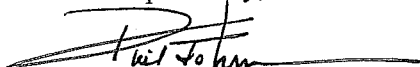
I am writing this letter of support on behalf of my lifelong family friend, **Jeff McMahan**, whom I have had the opportunity to know for over 40 years. My family and I have always known Jeff and his family as fine Christian people who strove to make the community where they live and Oklahoma a better place.

Jeff grew up in my hometown of Holdenville and attended the local schools. He was always active in athletics and excelled in any sport he played. His main passion was playing baseball where over the years he won numerous awards for his athletic achievements and eventually had the opportunity to play at East Central University. Jeff was a competitor and worked hard everyday to achieve getting better.

His parents were both hardworking people who instilled in Jeff the values he held firm to. He is a very loyal person and has never forgotten about his roots and hometown. Jeff was loyal to his predecessor Clifton Scott working for him for many years and eventually had the opportunity to run for and assume the office. He received several awards for his outstanding performance as the State Auditor and Inspector.

In closing, I want to thank you for taking time to read this letter of support for my friend Jeff McMahan and pray that consideration would be given for the positive things he has accomplished over the years in the local community where he lives and for all of Oklahoma.

Respectfully,

A handwritten signature in black ink, appearing to read "Phillip W. Johnson", written over a horizontal line.

Phill Johnson

Honorable Judge Payne

U.S. Courthouse

P.O. Box 1645

Muskogee, Ok.

Your Honor,

I am writing this letter in regard to Jeff McMahon's sentencing, hoping you will know that all he ever had in mind, was to clean up the graft, and be a good auditor for the state of Oklahoma. He always loved God, family and friends. He always had a big smile and was very well liked. He loved serving his state.

I remember how thrilled he was, when, he had cleaned up some schools, towns and state offices, apparently, He stirred up one former State Senator, enough that was his downfall, just being a naive. I pray that you will consider my plea.

May God bless you,

Ruth Lewis
(Jeff's great aunt)

Dear Mr. Bliss,

We have known Jeff McMahan and his family for years. His father and my husband went to high school together and worked for Southwestern Bell telephone for 30 years. Jeff graduated with my oldest son in 1978 at Tecumseh.

Jeff is a good person, an Honest person. He shouldn't be punished so severely for being naïve and trusting, but that is Jeff. We ask that you be lenient and compassionate with him for his children's sake. He doesn't deserve to have his life ruined this way and neither do they. Jeff did a good job as state auditor.

Thank you,

Jim & Cleone Sigman

RECEIVED

AUG 25 2008

U.S. PROBATION OFFICE
MUSKOGEE, OKLAHOMA

West Law Firm

TERRY W. WEST †
BRADLEY C. WEST †*
GREGG W. LUTHER

† Certified Civil Trial Advocate by
National Board of Trial Advocacy

* Also licensed to
practice in Texas

Writer's e-mail:
terry@thewestlawfirm.com

BARTON D. WEST
Legal Assistant

124 West Highland
Shawnee, Oklahoma 74801
Mail: P. O. Box 698
74802-0698

(405) 275-0040
(405) 275-0052 FAX
Website:
thewestlawfirm.com

August 21, 2008

Judge James Payne
U. S. Courthouse
PO Box 1645
Muskogee, OK 74402

RECEIVED

AUG 25 2008

**U.S. PROBATION OFFICE
MUSKOGEE, OKLAHOMA**

Re: Jeff McMahan

Dear Judge Payne:

I have known Jeff McMahan socially for many years due to our geographical proximity. I believe him to be a good person who has made a bad decision and placed trust in the wrong people. I believe he has been adequately punished for those decisions. I would urge you to give him every consideration when pronouncing sentence. If I did not believe he could be a useful citizen in the future I would not bother you with this letter.

Sincerely,

THE WEST LAW FIRM



TERRY W. WEST

TWW/djr



Board of County Commissioners

315 SW 5th St. • Room 303 • Lawton, Oklahoma 73501-4391

(580) 353-3717 • Fax (580) 357-9478

RECEIVED

AUG 25 2008

U.S. PROBATION OFFICE
MUSKOGEE, OKLAHOMA

August 22, 2008

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

RE: Jeff McMahon

Honorable Judge Payne:

As a former State Representative for twelve years, and now a county commissioner for four years, I am well aware of the temptations, and pitfalls that surround an official; especially during the time of campaign for, or the returning to an office.

I have known Jeff McMahon for a number of years, and indeed have always known him to be straight forward. His applications of auditing procedures have been strictly and evenly adhered to. Indeed Comanche County has been audited by his office, and reviewed by him personally. I have found him to be fair, reasonable in explanations of procedures, and true to auditing procedures.

On a personal note, I have always been impressed by the fact that Jeff possesses a rare ability to listen to an individual's conversation, and yet not engage in talks, or discussions with other individuals regarding others personal matters. I believe that Jeff is a person that can be trusted. I have never had an occasion to distrust his loyalty, or honesty.

Concerning his upcoming sentencing; I would implore you to be lenient to the point of believing that Jeff made an error in judgment, but not in his integrity. Certainly, elected officials are held to a higher code of conduct, and rightfully so, but again we as elected officials in the end are subject to errors in judgment. I believe those errors were justified in his own mind, or simply ignored because anything more would have struck deep in the heart of Jeff McMahon. Again, I implore leniency and I thank you for your time, effort, and huge responsibility.

Respectfully,

A handwritten signature in black ink, appearing to read "Ron Kirby", is written over a faint, illegible typed name.

Ron Kirby

Former State Rep. Dist. #64

County Commissioner Dist. #2

Danny Sterling
2606 E. Highland
Tecumseh, OK 74873

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

Subject: Jeff McMahan

Dear Sir,

I am writing this letter in reference to Jeff McMahan. I have known Jeff for many years and have witnessed him as being a genuine "good" person and he emulates what a model citizen in our community would be.

Being a high school administrator in a public high school, I have dealt with many types of people from our society. Unfortunately, this has given me much insight and understanding of the behavioral problems of many students, which I believe many time's is a result of poor parenting skills. I can assure you that Jeff McMahan's children are not representative of this group and I attribute this to him instilling the important responsibility of being respectful to their teachers and other adults.

The reason I have eluded to this is because we, as a society, need more parents like this at home raising their children and not being taken out of their children's lives. I understand that we must be accountable for our actions to our society. If you strictly follow the letter of the law, then Jeff McMahan "appears" to be guilty. But, for what it is worth, in "reality" I believe, as well as many others he was more "guilty by association" than "participation". Although it is not politically correct to say so, but when you upset the "wrong people" who are in the "right places" then if they seriously want to incriminate you they will more than likely accomplish it. It is my belief that is what has happened here.

It is my hope that you will use reasonable discretion in determining Jeff McMahan's future.

Sincerely,

Danny Sterling

June & Jim Townsend**16506 Hwy 102
Shawnee, OK 74801**

August 10, 2008

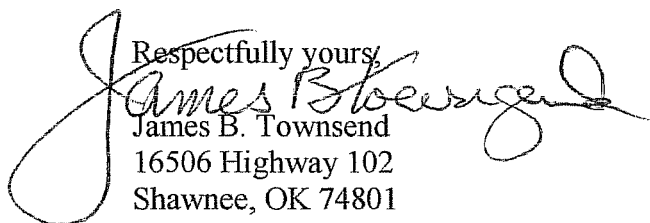
To Whom It May Concern:

I have known Jeff McMahan for many years. Jeff and my son Larry have spent many happy hours fishing the lakes of Oklahoma. Jeff has always impressed me as a young man with integrity and a desire to be of assistance to his friends and neighbors. His family always came first and his time was always available when it came to his son and daughter.

In my opinion Jeff was politically naive and unaware of the dishonesty and greed of those who created the situation that led to his conviction.

Little is to be gained by the incarceration of Jeff McMahan and it is my hope he will be shown the consideration he deserves when the final judgment is made.

Respectfully yours,



James B. Townsend
16506 Highway 102
Shawnee, OK 74801

405 273 3725

RECEIVED

AUG 14 2008

**U.S. PROBATION OFFICE
MUSKOGEE, OKLAHOMA**

(405) 273-3725

August 11, 2008

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
P. O. Box 1645
Muskogee, OK 74402

Re: Jeff McMahan

Mr. Bliss:

I am writing on behalf of a dear friend, Jeff McMahan, whom we believe to be a very honest and trustworthy person. We also consider him to be a good Christian family man.

John and I have known Jeff and his family for quite a while and this is how we have come to this description of them. He has very many superior qualities about him. He is a person that cares about his family and friends. I believe that he cares just as much about the people who entrusted him to the State Auditor office. His only fault is trusting in his friends with all his heart and not able to see their faults.

Please take these qualities into consideration; he is a wonderful and loving person.

Respectfully,

A handwritten signature in cursive script that reads "John & Sue Powell". The ink is dark and the signature is fluid and connected.

John & Sue Powell
Rt 2 Box 1305
Checotah, OK 74426

SP:sp

August 9, 2008

Bill Bliss
U.S. Probation Officer
U. S. Courthouse
P. O. Box 1645
Muskogee, Oklahoma 74402

Re: Jeff McMahan

Dear Sir:

We have known Jeff McMahan and his family for about eight years and are proud to call them our very dear friends.

In our opinion, Jeff is a sincere upright citizen. We find him to be honest, truthful and we know he was extremely dedicated to his responsibilities as State Auditor. He took his job seriously and we feel he did an excellent job in that position.

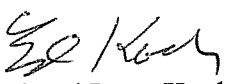
The only thing more important to Jeff than his job is his family. Jeff is a devoted husband and father of 2 beautiful children.


We were in the courtroom every minute of his trial and were absolutely astounded when we heard the verdict.

We have never doubted his integrity. We trust him implicitly.

We are convinced that a very bad thing has happened to a very good person.

Respectfully,


Ed and Lucy Koch
P. O. Box 12962
Oklahoma City, Oklahoma 73157



Grady County Court House
P.O. Box 1009
Chickasha, OK 73023
(405) 224-7388
FAX (405) 222-4506

August 14, 2008

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

Re: Jeff McMahan

Dear Mr. Bliss:

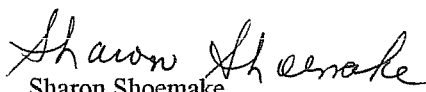
This letter is on behalf of Jeff McMahan our former State Auditor & Inspector. I have had the privilege and honor to work with Jeff through county government-I know and believe that Jeff is an honest, ethical man and does the right thing.

County government is the closest government to the people and truly follows the Oklahoma Statutes; with that being said-Jeff ran the Auditor's office in that same manner. It breaks my heart to see what Jeff is going through because I truly believe that he is being held responsible for something he did not know was going on. I say this because of the past years of working with him and the Auditor's office, it is important to run county government and our offices as efficiently and effective as possible, which because of Jeff and his morals and expectations, our offices are managed in that form. Not one or any particular office received special treatment or favors-all was expected to abide by the law as can be witnessed in Jeff's performance during his service these past years.

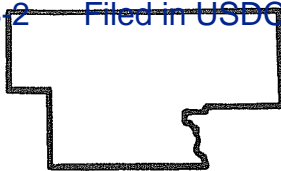
Please take into account what Jeff has done for the State of Oklahoma.

Thank you for your time and consideration in this matter.

Respectfully submitted,


Sharon Shoemake
Grady County Clerk

Cc: Jeff McMahan



GARVIN COUNTY CLERK

GINA MANN
COUNTY CLERK

Off: (405) 238-2772
Fax: (405) 238-6283
email: ginamann@swbell.net

P.O. BOX 926
PAULS VALLEY, OK 73075

August 15, 2008

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
P.O. Box 1645
Muskogee, Oklahoma 74402

Re: Jeff McMahan

Dear Sir:

I am writing on behalf of my friend, Jeff McMahan. I have known Jeff for approximately 20 years and have worked with him from a professional standpoint and also as a personal friend.

I am asking for leniency for Jeff because I have personally witnessed his character, loyalty and dedication not only to his family but also as serving as State Auditor and Inspector.

I feel it would serve no benefit to the taxpayers to incarcerate Jeff, when he is not a threat to society. Jeff has two children who need his guidance, love and support at home.

Again, I still believe strongly in Jeff McMahan.

Sincerely,

A handwritten signature in cursive script that reads "Gina Mann".

Gina Mann
Garvin County Clerk

RECEIVED

OCT - 6 2008

JAMES H. PAYNE
U. S. DISTRICT JUDGE

Honorable Judge James Payne
P.O. Box 2459
Muskogee, OK 74402

Dear Honorable Judge Payne,

I am writing this letter as a United States Citizen not as an Oklahoma Reporter. I sat in your courtroom for the entire trial of Former State Auditor Jeff McMahan and his wife. I am truly saddened by the outcome of that trial. I do not personally know the McMahans but I did listen carefully to the evidence presented and am aware of the politics involved. I saw the arrogance the prosecution displayed in presenting their case and was disgusted by it. I saw the case twisted and the facts construed. I also saw that there was absolutely NO evidence proving that Mr. McMahan took any bribes or did any favors for anyone. I sincerely believe that the jury did not understand the full meaning of the charges in relation to the evidence presented. I certainly respect the jury and have sympathy for them for the decision they had to make. Our country is in such a mess and everyone wants to blame politics. If I had been on the jury, it would have been hard to find a not guilty verdict based on that alone. The evidence would not have even come into play for most. I think Mr. McMahan was found guilty based on the perception that most Americans have right now regarding politicians. It is believed they are ALL guilty and should be hung. As you know, this is not always the case. What happened to innocent until proven guilty? What happened to reasonable doubt? There was absolutely reasonable doubt presented in that case. I have lost several sleepless nights thinking and wondering how any jury could have found Mr. McMahan guilty beyond a reasonable doubt. It is ludicrous but it happened. Now comes the grueling task of sentencing. I pray that as you sat on that bench presiding over that case that you saw some of the same things that I saw. I hope you saw that Mr. McMahan was an honest man. The only mistake he made was taking the trips and believing his wife when she told him they paid for them themselves. The trips should probably not have been taken but I do not believe that a bribe was ever the intention. I believe that Mr. McMahan was gullible and naïve in the world of politics. To think that the persons responsible for this mess will be allowed to go free and continue to use and abuse the system for their own personal gains is even a greater disgrace. These individuals have admitted to MANY wrongful acts and felonies but they will not be prosecuted because they gave up a bigger fish.

I believe that Mr. McMahan tried to run the State Auditor's Office the way it should be run. I believe that he maintained honesty and integrity in running that office and was only caught in a political persecution. I recently heard the current State Auditor on Flash Point stating that he was amazed at how well the State Auditor's Office had been run. He stated everything appeared to have been done by the book and that Mr. McMahan had gone to great lengths to develop a competent staff.

When Mrs. McMahan was on the stand and testified under oath that she had done these things without her husband's knowledge and that she had continually lied to him, it was heartbreaking for Mr. McMahan. You could see the hurt in his eyes; however, the love in

his heart kept him at his wife's side. He should be the poster child for the sanctity of marriage. Most individuals would bail at the first sign of trouble. I think this says a lot about a person's character.

Your Honor, I hope and pray that you will weigh all the evidence and the facts as they truly were when considering sentencing for this family. I pray that you will see they have suffered enough with the humiliation they have endured. They lost their jobs and will never be able to obtain another decent job due to the convictions. They have two children to raise at home and in today's society, children definitely need their parents. I pray with all my heart that justice will be served and this family will be allowed to remain together.

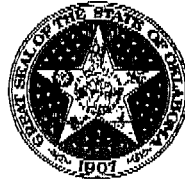
Sincerely and respectfully,

One of many Caring Citizens

Dale Turner
State Representative
District 24

CAPITOL:
2300 N. Lincoln
Room 504
Oklahoma City, OK 73105-4885
(405)557-7306

HOME: (405)379-6762



House of Representatives
STATE OF OKLAHOMA

COMMITTEES:

General Government and
Transportation Committee
Transportation Subcommittee

Natural Resources Committee
Environment and Wildlife
Subcommittee

September 8, 2008

The Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

Dear Judge Payne:

This letter of support is on behalf of Jeff McMahan. I have known Jeff and his family for many, many years. He went to the same high school where I was teaching. He was a very good student and was never known to get into trouble. I also went to the same church that he and his whole family attended and they are a wonderful family.

I thank you for your time and consideration.

Sincerely,

A handwritten signature in cursive script that reads "Dale Turner".

DALE TURNER
State Representative
District 24

DT/pj

Jerry W. Putnam
Certified Public Accountant
169 S.E. 32nd Street
Edmond, Oklahoma 73013
Phone: (405) 348-3800
Fax: (405) 348-7965

September 8, 2006

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, Oklahoma 74402

Re: Jeff McMahan

Dear Honorable Judge Payne,

I am writing on behalf of former State Auditor & Inspector, Jeff McMahan. Like many others who have worked with Jeff McMahan and his office, I was shocked to learn of his recent conviction.

I have known Jeff for approximately twenty years, and have often seen his candid and honest approach to issues that have confronted him. He has genuinely been a man of good character.

I also know that Jeff was inexperienced and new to the political process when he campaigned for election to his office. I truly believe that he was misguided and deceived by certain individuals who intended to benefit from his election. (Recent newspaper reports indicate that those same individuals had similar involvement in other political races.) Jeff's inexperience with the election process, his apparent acceptance that the fund raising efforts of his campaign were identical to those of others, and his inability to repay any questionable campaign contributions combined to place him in the precarious situation that he is in today.

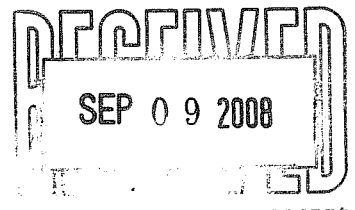
Jeff McMahan and his wife also have two teenage children who desperately need their parents in their lives on a regular basis. I pray for something positive to happen to this family and for leniency in the sentencing of Jeff and Lori McMahan.

Thank you for taking the time to read this letter.

Sincerely,



Jerry W. Putnam



August 29, 2008

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

RE: Jeff McMahan

Dear Honorable Judge Payne,

We have known Jeff McMahan for 10 years both professionally and socially.

We can confirm that he is a man of great integrity, is extremely dedicated to his family and friends, and is entirely a very giving person.

My husband and Jeff McMahan have traveled many weekends together on various fishing trips, and Jeff always shown many character qualities such as loyalty, dedication, and true friendship.

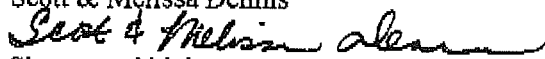
Jeff has also instilled in his children those same character qualities. I know this because my son and Jeff's son, Colt, also share a kindred friendship.

I proudly worked for Jeff McMahan for five years at the State Auditor's Office and I can say that no matter what the circumstance, Jeff always displayed a very professional attitude and required the same high standards from his employees.

Jeff McMahan still is and will always be respected by my family.

Yours faithfully,

Scott & Melissa Dennis


Shawnee, Oklahoma

Mr. Darrel J. Gallegly
P. O. Box 92
Pocola, OK 74902

August 30, 2008

Honorable Judge Payne
U.S. Courthouse
P. O. Box 1645
Muskogee, OK 74402

Re: Jeff McMahan

Dear Honorable Judge Payne:


I first met Jeff McMahan in the 80's when I was serving as the LeFlore County Clerk at Poteau, OK. Jeff worked for the State Auditor, Clifton Scott, a good friend of mine.

Jeff spent quite a lot of time auditing in our county. He impressed me as a hardworking, honest and a fair person who later became a friend of mine.

Jeff always exhibited Christian qualities. He had a good work ethic and was conscientious about giving a full day's work for a full day's pay.

It has saddened me hearing of the charges brought against Jeff. Knowing him as I have for over 25 years, I find it hard to believe he would intentionally break the law.

Respectfully,


Darrel J. Gallegly
LeFlore County Clerk, Retired

Roy and Linda Capps
8 Robinette Rd.
Shawnee, OK 74801
405-650-1238

August 31, 2008

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

Dear Honorable Judge Payne:

This letter is regarding Jeff McMahan who we understand will come before your court for sentencing soon. Both my husband and I would like to attest to the good character, moral integrity, talent, dependability, and conscientiousness of the Jeff McMahan that we knew growing up in the Tecumseh community. We were both teachers when Jeff graduated from Tecumseh High School where my husband continues to be employed as the vice principal. Jeff and his family members were highly respected and genuinely loved by the members of the community.

The admirable attributes of Jeff McMahan continued throughout his tenure as the Oklahoma State Auditor. As he served in that capacity, we marveled at his ability to maintain the degree of professionalism that the Oklahoma State Auditor's position and function of the department demands. He was a true leader for the State and we believe he was an effective and efficient State Auditor. Just as we were proud of Jeff's accomplishments as a student and athlete, we were proud of him as an exemplary State Auditor.

Many of us have made mistakes throughout our lifetime and, as a result, we have had many regrets. Each of us, as we examine ourselves, finds that we did not always make the right choices. My husband and I believe that is what happened to Jeff...he made some wrong choices. Because of that, his freedom is at jeopardy and his family is in danger of suffering the temporary loss of a parent or parents.

We deeply honor your responsibility as a judge and hold your position in high esteem. In respect to your authority, we are asking, pleading with you, if at all possible, to grant Jeff leniency and mercy. Your honor, he still has children at Tecumseh Schools. As parents and educators, we know the importance of being there for the children. A child's future without the guidance of a father can be in serious peril.

We pray that you would consider these circumstances; Jeff McMahan is a good man, he was a good State Auditor, he did a conscientious job and worked hard for the State of Oklahoma, he had a tremendous desire to serve the people, he has a precious family...but he made a few wrong choices. We pray that the punishment is not greater than the crime.

With notable respect,
Roy and Linda Capps

Linda Capps
Roy Capps

August 26, 2008

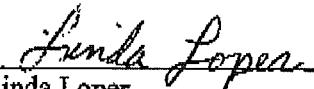
Honorable Judge Payne
U. S. Courthouse
P. O. Box 1645
Muskogee, OK 74402

RE: Jeff McMahan

Dear Honorable Judge Payne,

Please consider this a character reference letter for Jeff McMahan. I have been the Choctaw County Commissioner's secretary for nearly 24 years. When Jeff would come into our county to help with the audit procedures, he was always very conscientious in his work, a pleasure to work with and had a sincere willingness to get any problems resolved in a timely manner. He was very good to work with and when he became the State Auditor and Inspector, he applied these same qualities to his position. I am not an elected official, but I know quality work and quality people when I see them. It has been my pleasure working with Jeff and his wonderful staff all of these years. If you have any questions, please call me at (580) 326-5331 or on my cell phone at (580) 326-1202.

Sincerely,

sl 
Linda Loper
H.C. 79, Box 369
Hugo, O 74743

HONORABLE Judge PAYNE
US Courthouse
PO BOX 1645
Muskogee, OK 74402

RE: Jeff McMAHAN

To whom it may concern:

I & my children have been close family friends to the McMAHAN family for more than 20 years. During this time we have known Jeff to be an honest, trustworthy & hardworking person. He is a dedicated family man with strong Christian values & a strong sense of civic duty. Jeff has always been the kind of man that strived to do the right thing, even if no one else would know. To know that Jeff is now taking the blame for something someone else did just breaks my heart. I hope you take all his good qualities into consideration when it comes time for his sentencing. Thank you for taking the time to read this letter.

Sincerely,
Allison Thompson
Amy England
Jeff Shoemaker

Jo Freeman

Murray County Court Clerk

COPY

P.O. Box 578
Sulphur, OK 73086
Phone 622-3223

September 3, 2008

In Re: Jeff McMahan

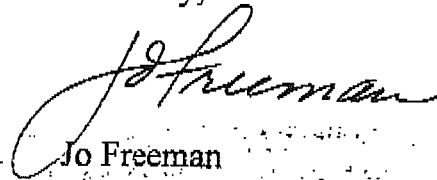
Honorable Judge Payne
U. S. Courthouse
P O Box 1645
Muskogee, OK 74402

Dear Honorable Judge Payne,

I am writing in regard to my friend, Jeff McMahan. I have been the District Court Clerk of Murray County for 18 years and had many good experiences with Jeff. Many times he proved to be very caring and concerned about the job I do. I cannot express my sorrow over this conviction because he has lost much. He is not a violent offender, so I ask the Court to be lenient on a man who did serve the State of Oklahoma well for many years.

Thank you for your time and consideration of this matter.

Sincerely,



Jo Freeman
Murray County Court Clerk
Sulphur, Ok 73086

Linda Keffer
6336 W. Hefner Road
Oklahoma City, OK 73162

July 21, 2008

Bill Bliss
U.S. Probation Officer
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

Rand Eddy, Attorney
228 Robert S. Kerr, Suite 220
Oklahoma City, OK 73102

Re: Jeff McMahan

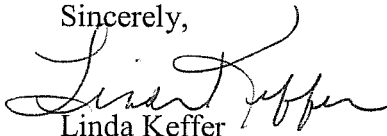
Gentlemen:

I am writing on behalf of my nephew, Jeff McMahan, whom I believe to be very honest and sincere. It both shocks and saddens me to think other people may think differently.

Growing up as a boy in a small town, Jeff always made friends very easily. He was good in school and very athletic. He was blessed with many character qualities, such as dedication and loyalty. Whether it was school, sports or friendships, Jeff always excelled. Jeff carried these qualities on to college and then to his position as State Auditor. He always remained loyal and dedicated to helping his community.

Nothing has changed, only his trust in others, and being able to judge someone else's character.

Sincerely,



Linda Keffer

cc: Jeff McMahan

RIGGS, ABNEY, NEAL, TURPEN, ORBISON & LEWIS
A PROFESSIONAL CORPORATION
ATTORNEYS AND COUNSELORS AT LAW
THE PARAGON BUILDING SUITE 101
5801 BROADWAY EXTENSION
OKLAHOMA CITY, OKLAHOMA 73118-7489
(405) 843-9909
Fax (405) 842-2913

GREGORY W. ALBERTY
REBECCA V. AMBENT
JACK R. ANDERSON
THOMAS M. ARBREW
RYAN J. ASBARK
VALEN H. BAILEY
LISA K. BICKLE
DONALD M. BINGHAM
WILLIAM A. BOWLES
PETER W. BROLICK
SCOTT W. BYRD
JULI L. CHASE
STEPHEN L. COFFEY
DONNA-MARIE DE SIMONE
ROBERT P. DEAN
EDWARD D. DILLON
JANET B. DUMONT
IRA L. EDWARDS, JR.
GEORGE M. EMBERTON
STEPHANIE A. FINEG
RICHARD A. GANN
BART T. GARBLITT
RICHARD T. GARREN
D. SHARON GENTRY
PATRICK H. GREEN
STEPHEN E. HALE
MULVIN G. HALL

SHARON G. HANN
ZACHERY R. HARGIS
JERRI L. HILL
HOLLY M. HILFERMAN
DAIK & HUGHSON
ROBERT E. HOWARD
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WM. GREGORY JAMES
STEVEN JANISZEWSKI
DEBORAH L. JOHNSTONE
KEMONN L. JONES
MAMYK M. KENDRICK
RAMAH D. KENY
SCOTT P. KIRTLBY
KRISTOPHER E. KOEPEL
TERRY D. KORDEJUKI, II
G. DIANE LEE
JOSEPH P. LENNART
TYLER D. LEONARD
C. B. LEWIS, III
MARY JEAN LITTLE
LORI T. LOVCI-NIEVEB
JANET G. MALLOW
JOHN ROSS MALOY
MATT D. MATHEBON
RAYMOND A. MELTON
J. PATRICK MENECHINO, JR.

RICHARD A. MILDREN
J. LYON MCGREY
ROBERT A. NANCE
GARY L. NEAL
MARK L. NELMS
MARKSANTH A. NUNNERY
TIMOTHY A. O'KEEFE
JAMES C. ORBISON
JYOTI PANDYA
CHRISTOPHER L. PEARSON
CHRISTY A. PETERSON
JAMES R. POLAN
RICHARD P. POORMON
FRED RAHAL, JR.
LISA R. RIGGS
M. DAVID RIGGS
STEPHEN B. RILEY
RANDALL A. RIQUEST
MARY J. ROUNCE
DEINDRE A. SANTOROY
JOHN B. SCHPONE
WILLIAM C. SEARCY
KRISTEN E. SHILLINGTON
ROBERT P. SKEITH
KENNETH M. SMITH
SCOTT D. SMITH
BETTY J. SOMMANTZ
KIMBERLY V. SPARKS

BEVERLY A. STEWART
STEPHANIE L. THOMAS
DAVID H. THOMAS
HARLEY W. THOMAS
RUS W. THOMPSON
CHERYL A. TOMAN
SONJA M. THUI
MICHAEL G. TURPEN
LINDA YAN ARSLO-GRUBER
KAREN GARDEN WALSH
SHARON K. WEAVER
JOSEPH R. WELLS
BRIAN B. WILKINSON
LUCAS A. WIRTH
JERRY L. WITT
COURTNEY M. WOLIN
MICHAEL P. WOMACK
GARY W. WOOD
LUZ NEZESA YOUNG-RODRIGUEZ
TRACY B. ZAHIL

OT Counsel
Beth Ann P. Abbey
E. Bryn Heisch
David P. Payne
Patricia J. Hegen

August 26, 2008

Honorable David Payne
District Judge
United States Courthouse
P.O. Box 11645
Muskogee, OK 74402

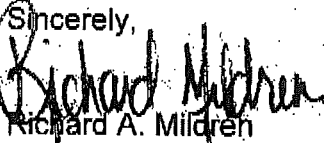
Dear Judge Payne:

Jeff McMahon is a friend of mine. I make that statement without hesitation or regret. I know him to be a man of integrity and honor.

Additionally, I have represented clients before the State Auditor and Inspector's office, including the time when he was the State Auditor and Inspector. He has been professional in our dealings. Never once has he asked me for anything of value in return for listening to my clients. He has been of assistance to my clients when it was appropriate and legal. He has declined to help my clients when he believed their request was not in the best interest of the State of Oklahoma. In my opinion, he has been an outstanding public servant.

As an officer of the court, I believe in the jury system. I was saddened by the verdict rendered in the case against Jeff. It does not diminish my opinion of Jeff as a person or a public servant.

I know you have a difficult decision when imposing punishment against any defendant. I know that you will consider Jeff's many outstanding qualities when imposing such punishment. I respectfully urge you to consider imposing a sentence lower than the minimum required by the sentencing guidelines.

Sincerely,

Richard A. Mildren

August 24, 2008

Honorable Judge Payne
U.S. Courthouse
P O Box 1645
Muskogee, Ok 74402

Re: Jeff McMahan

Dear Honorable Judge Payne,

Jeff has always been a good person, good husband and a good father. He has always encouraged his children to excel in school, and he spends a lot of time with them on other activities.

Jeff is an honest and sincere person and is only guilty of trusting others. It would serve no purpose to lock him up away from his family and friends.

sincerely

John Richardson
Wanda Richardson

John and Wanda Richardson
Rt 2 Box 2126-1
Checotah, Ok 74426
1 918 689 3645

HUGHES COUNTY COMMISSIONERS

200 NORTH BROADWAY, SUITE #5 PHONE: 405-379-2746 FAX: 405-379-6739
HOLDENVILLE, OKLAHOMA 74848

August 25, 2008

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

RE: Jeff McMahan

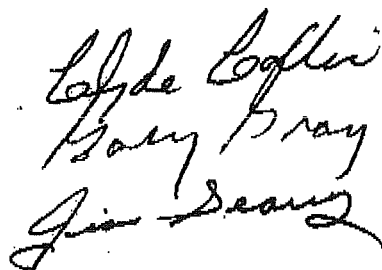
Dear Honorable Judge Payne,

Hughes County Commissioners would like to speak up for Jeff McMahan. We feel that he served his office well, in a professional manner.

He attended our Association of County Commissioners conferences and educated us on critical issues pertaining to our county procedures. We believe him to have been honest in his dealings with us and knowledgeable about the laws. He and his staff have always been reachable when circumstances have arisen pertaining to any question that we have had.

We don't feel that harsh punishment is deserved, and hope that you will take into account all the good that he has done in executing his duties.

Sincerely,



Hughes County Commissioners: 1. Clyde Collis-District 1
2. Gary Gray-District 2
3. Jim Searcy-District 3



Board of County Commissioners

315 SW 5th St. • Room 303 • Lawton, Oklahoma 73501-4391
(580) 353-3717 • Fax (580) 357-9478

August 25, 2008

Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, Oklahoma 74402

RE: Jeff McMahan

Dear Honor Judge Payne,

I am writing you this letter in regards to Jeff McMahan and hope you will take a moment to allow this letter to enlighten you on my opinion and experiences that I had with Jeff during his employment with the State Auditor's office. Whenever, we needed assistance from the State Auditor's office and Jeff was involved, his actions were always well appreciated, utmost professional and by the law. His integrity, honesty and high morals would always be intact with his decision.

When I look back and think of all the years of knowing Jeff and what he is living through I hope with your help he will be able to move onward for his sake and his family's.

Respectfully,

A handwritten signature in black ink, appearing to read "Gail Turner".

Gail Turner, County Commissioner

August 19, 2008

Honorable Judge Payne
United States Courthouse
P.O. Box 1645
Muskogee, Oklahoma 74402

Dear Judge Payne,

I'm writing this letter to ask for favorable consideration during the sentencing of Jeff McMahan. I have known Jeff and his family for 20 years and, while I still don't fully understand all of the issues relating to his indictment and the subsequent verdict, I do believe that Jeff would not knowingly betray the confidence given to him by the citizens of Oklahoma. I cannot imagine any time in his life that he has committed any offense greater than a speeding ticket or how society would benefit with him being locked away from his children.

Thank you for taking the time to read this heartfelt request and for considering any degree of leniency that may be possible.

Sincerely,

A handwritten signature in cursive script that reads "Susan Putnam".

Susan Putnam



GARY BASTIN
GOVERNMENT CONSULTING
102 Bastin Blvd.
McLoud, OK 74851

August 23, 2008

Dear Judge Payne,

I am writing this letter on behalf of Jeff McMahan. I have known Jeff for 24 years and he is a good person. He has been an excellent public servant. He made some mistakes that were made in bad judgement and it has cost him dearly, but even in spite of his errors he is a good man.

It will not do society any better to lock Jeff up for along time. He and his family have suffered enough.

Please be as lenient with Jeff McMahan as you can.

Read "II Corinthians 3".

God bless you!

Sincerely yours,


Gary C. Bastin

