

BILLY FRANK LANCE

MURRAY COUNTY COMMISSIONER, DISTRICT #1

P. O. Box 240 • Sulphur, OK 73086 • 580 622-3777

August 26, 2008

Honorable Judge Payne
U.S. Courthouse (Eastern Judicial District)
P.O. Box 1645
Muskogee, OK 74402

Your Honor,

I am writing in reference to Mr. Jeff McMahan, whom I have known professionally and personally for over twenty years. I understand that he will be before you for sentencing in the very near future and if I could offer some assistance as to his character, I am willing to do so.

I have always known Jeff to be a very dedicated, honest, hard working individual that treasures his family and Lord very much. As far as I know, Jeff has been a very outstanding public servant for many years, always willing to assist other public officials, such as myself.

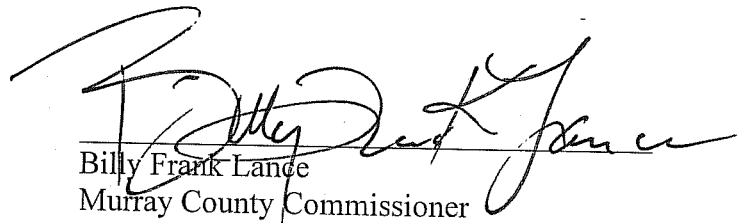
Jeff has a very dear family, with two children that are in their teenage years. As you know, the teenage years can be a very tough time for children, especially without the guidance of loving parents in their lives. The McMahan's have done an outstanding job as parents to raise these children. Losing their parents to prison would present many future hardships for them.

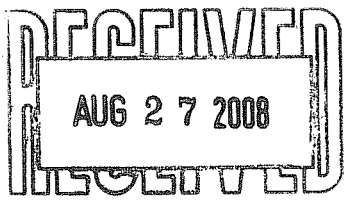
Having said these things about Jeff McMahan and his family, I understand that you are a fair judge, and that many factors will be taken into consideration when rendering your decision. I do not envy the task ahead of you, but I know that you will make the right choice.

Thank you, Your Honor, for your time, consideration, and understanding regarding this letter of character reference for Mr. McMahan.

If I may be of further assistance, please feel free to call at (580) 622-3777.

Respectfully,


Billy Frank Lance
Murray County Commissioner



SOUTH ROCK CREEK SCHOOL DISTRICT CO-32

KEN LEONE - SUPERINTENDENT

17800 Rock Creek Road Shawnee, OK 74801 Phone: 405-273-6072 or 405-273-9056 Fax: 405-273-8926

August 11, 2008

Judge James H. Payne
United States District Court
Eastern District/Oklahoma
Muskogee, OK 74402

Honorable Judge Payne:

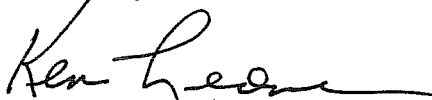
I have known Jeff and Lori McMahan for approximately 6 years, during which time I served as Mrs. McMahan's immediate supervisor.

Both of these people are friendly, honest, and dependable. They are respected by the people of their community and school. My son had the opportunity to work for Mr. McMahan in the State Auditor's Office, and he had nothing but praise for the way Mr. McMahan handled people and the way he ran his office.

Mrs. McMahan was a teacher at South Rock Creek School and was well respected by her peers and had great rapport with her students.

I would ask for some leniency for these two good people. They have two children who need them and a family that needs to be together.

Sincerely,



Ken Leone, Superintendent
South Rock Creek School

August 8, 2008

Judge Payne
United State District Court
Eastern District/Oklahoma
Muskogee, OK 74402

RE: Jeff and Lori McMahan

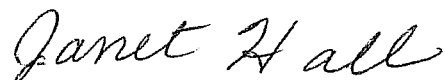
Judge Payne:

I have had the honor of being acquainted with the McMahans since 1988. I have always known them to be involved in their community, such as:

- *leaders in community and school sports with their children as boosters and/or coaches
- *their local, state, and national government
- *leaders in the alumni association
- *educating the children of Tecumseh
- *helping to train and influence students and beginning teachers
- *loving and raising two talented, intelligent, beautiful children who are still teenagers
- *being loyal friends to many

I ask that you consider this when you are making your decision about their future.

Respectfully,



Janet Hall
5515 C Wolfe Road
Ponder TX 76259
940-300-5503
jan.hall@krumisd.net

1923 North Broadway
Shawnee, Oklahoma 74804

August 14, 2008

Judge Payne

Eastern Oklahoma Federal District

Dear Honorable Judge:

I write this letter in support of Lori and Jeff McMahan. I have known the McMahans for over fifteen years, and I have never known a couple who have been more selfless. Lori and Jeff have not only worked for their community, but they have always given to those less fortunate and stood up for those who cannot defend themselves.

When I was recovering from losing my eye to melanoma, Jeff and Lori visited me daily to cheer and encourage me. But my story is just one act of their many kindnesses and standard of integrity. As a teacher I watched Lori treat all of her students with fairness and kindness while enriching their lives with accomplished teaching.

Jeff and Lori always took the high road and worked tirelessly for their family, friends, community, and Oklahomans across the state. Trying to explain to you what great people these two truly are, seems so trite. How can I convey how I watched them always let others shine, while they supported them, or how they believed in people that others would give up on? I appeal to you to please allow Lori and Jeff to stay with their children and provide them with your kind mercy.

Sincerely,

A handwritten signature in cursive script that reads "Gayla Hudson". The signature is fluid and extends to the right with a long, sweeping tail.

Gayla Hudson

8-25-08

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

Dear Honorable Judge Payne:

I totally agree with the system, the Laws and courts of our county, our democracy is better than any other. A person should be responsible and accountable for their actions and things that are not right, but in my mind, Jeff McMahan is guilty by association of others that may have been involved in wrong doing.

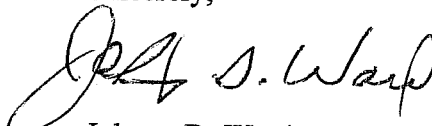
I have known Jeff for over 20 years through County Government. I have known other members of this family nearly 40 years. They have always shown that integrity and values are a very important part of one's life.

People make mistakes in life, I appreciate Jeff, for the loyalty that he has for his wife and family.

I know that Jeff is very sorry and sad for any embarrassment that has been put on this great state and it's people, but if the court and your Judgeship can find any sympathy for Jeff during his sentencing on behalf of his family and me as a family friend. It would be very appreciative.

I know with out any question those that really know Jeff, know him as a man of concern, but also a person of honesty and integrity that just got caught up in a bad situation of politics.

Sincerely,

A handwritten signature in black ink, appearing to read "Johnny D. Ward". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Johnny D. Ward
Coal County Commissioner
Coalgate, Oklahoma

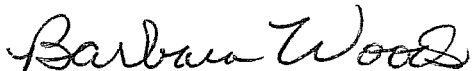
Barbara Woods, Murray County Treasurer

P. O. Box 304 - Sulphur, OK 73086
Phone 622-5622

Dear Honorable Judge Payne,

I'am writing this letter for my concerns of Jeff McMahan. I have been Murray Co. Treasurer for 17 years. I feel like Jeff was doing the best job for our State Auditor's office that could be done. It would be hard to replace Clifton Scott, but he did. He was honest and always willing to help if you had a problem. Please consider his past record. Sometimes things happen out of our control. Thank you for your time.

Respectfully,



Barbara Woods
Murray Co. Treasurer



BILLY FRANK LANCE

MURRAY COUNTY COMMISSIONER, DISTRICT #1

P. O. Box 240 • Sulphur, OK 73086 • (580) 622-3777

August 26, 2008

Honorable Judge Payne
U.S. Courthouse (Eastern Judicial District)
P.O. Box 1645
Muskogee, OK 74402

Your Honor,

I am writing in reference to Mr. Jeff McMahan, whom I have known professionally and personally for over twenty years. I understand that he will be before you for sentencing in the very near future and if I could offer some assistance as to his character, I am willing to do so.

I have always known Jeff to be a very dedicated, honest, hard working individual that treasures his family and Lord very much. As far as I know, Jeff has been a very outstanding public servant for many years, always willing to assist other public officials, such as myself.

Jeff has a very dear family, with two children that are in their teenage years. As you know, the teenage years can be a very tough time for children, especially without the guidance of loving parents in their lives. The McMahan's have done an outstanding job as parents to raise these children. Losing their parents to prison would present many future hardships for them.

Having said these things about Jeff McMahan and his family, I understand that you are a fair judge, and that many factors will be taken into consideration when rendering your decision. I do not envy the task ahead of you, but I know that you will make the right choice.

Thank you, Your Honor, for your time, consideration, and understanding regarding this letter of character reference for Mr. McMahan.

If I may be of further assistance, please feel free to call at (580) 622-3777.

Respectfully,

A handwritten signature in black ink, reading "Billy Frank Lance", is written over a horizontal line. Below the line, the name "Billy Frank Lance" and the title "Murray County Commissioner" are printed.

Billy Frank Lance
Murray County Commissioner

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

Copy

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.

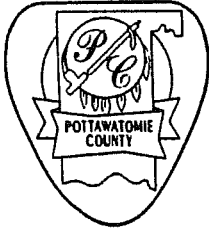
His parents were both hardworking people who instilled in Jeff the values he held firm to. He is a very loyal person and has never forgotten about his roots and hometown. Jeff was loyal to his predecessor Clifton Scott working for him for many years and eventually had the opportunity to run for and assume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



Phil Johnson



Office of County Commissioners

Pottawatomie County
14101 Acme Road • Shawnee, OK 74804
(405) 273-4305 • Fax (405) 273-6207

DISTRICT 1
Bob Guinn

DISTRICT 2 August 25, 2008
Jerry Richards

DISTRICT 3
Buck Day

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

Re: Jeff McMahan

Dear Honorable Judge Payne:

It is a privilege to offer a character reference for Jeff McMahan. While Jeff was State Auditor I had the opportunity in working with him on legislation and found him to be professional and always willing to help with issues that concerned County Government.

I find Jeff to be a person of honesty and integrity and sincerely not one to be in a position such as what he finds himself in at the time.

Your Honor, your consideration in this matter would be greatly appreciated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bob Guinn", is written over a faint, illegible background.

Bob Guinn, Commissioner
Pottawatomie County

Shayne and Misty Stiles
311 E. Tennyson Ave.
Tecumseh, Ok 74873

Re: Sentencing for Jeff McMahan

Honorable Judge Payne,

We are writing to ask for leniency in the sentencing for Jeff McMahan. We have known Jeff ever since he, his wife, and kids moved across the street from us. They are a great family. Jeff is a wonderful and involved father. His kids are the focal point in his life. He has always been so generous and thoughtful with our own two children. He taught our son to fish last year when he was five. He is an honest man.

If anything, Jeff is only guilty of being too trusting. He has already paid a great price for this. This is why we think Jeff should be allowed to stay home and finish raising his children. We think more harm will come to his kids, than good will come to society, if he goes to prison. They need their father more now than ever before.

We are pleading with you to consider his kids before sentencing. We feel your decision would be one of the most life-altering decisions ever made for them.

Sincerely,



Misty Stiles
Shayne Stiles
Misty Stiles

Steve and Lynne Young
309 E. Tennyson Ave.
Tecumseh, Ok 74873

Re: Jeff McMahan

Honorable Judge Payne:

This letter is in regards to the sentencing of Jeff McMahan. We have known Jeff and his family for many years. He, his wife, and children live across the street from us. In all these years we have only known him to be a very good person, neighbor, and friend. Above all of these he is an amazing, caring father to his two children.

We truly believe he is innocent regarding his campaign. In most marriages only one of the couple takes care of the day to day finances and the other trusts them with it. We believe Jeff trusted his campaign finances were being taken care of properly. We believe him to only be guilty of being naive. Jeff is one of the most honest and loyal people we have ever met. All of the accusations against him are completely out of character for him.

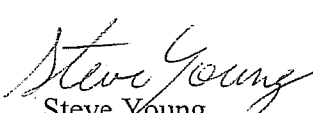
Although it may seem that we are asking for no punishment for him, we believe he has already been punished. We know how hard life is for him because of the high profile of this case. Among other things, he has lost his job and his privacy.

We believe if you put Jeff in prison his children will be punished the most. He and his son are very close and this is his senior year in high school. His daughter is just starting her freshman year of high school. Being the age she is has always been a hard age even for those children with a seemingly perfect life. Our society allows murderers, drug dealers, child abusers, etc. to remain with their children and in society. Jeff has never harmed anyone and he certainly is not a threat to society. His children deserve to have him at home so they can finish their education without any more embarrassment than they have already had.

We pray you will consider Jeff's children above anything else in your determination of his sentencing. Society will not be any better off or safer with Jeff incarcerated but his children would be scarred for life.

Jeff is an excellent fisherman (he taught our grandson) and is very good with children. We think his time would be better spent with some type of community service with children.

Sincerely,


Steve Young


Lynne Young

Jerry L Richards

Rt. 2 Box 141
32925 Moral Rd
Wanette, OK 74878

August 20, 2008

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

RE: Jeff McMahan

Dear Honorable Judge Payne:

I am writing in regard to Jeff McMahan. I have known Jeff for approximately twelve years. He is well loved and respected by his community, and over his lifetime has given much back to his community. I have known him to be an outstanding State Auditor. I am requesting that you include leniency in his sentencing.

Thank you for your consideration in this matter.

Sincerely,



Jerry L Richards
Pottawatomie County Commissioner, District 2

Office of the Court Clerk

OF HUGHES COUNTY
PO BOX 32
HOLDENVILLE, OKLAHOMA
74848

Court Clerk
Sandy Moss

Deputies
JoAnn Eller
Ashley Sanford
Glenda Furgson
(405)379-3384

COST ADMINISTRATOR
Laurie Mathis
(405) 379-9376

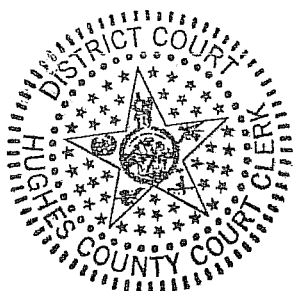
Honorable Judge Payne
U. S. Courthouse
P. O. Box 1645
Muskogee, Oklahoma 74402

Dear Honorable Judge Payne:

I am writing this letter on behalf of Jeff McMahan. I have been an employee Of the Hughes County Court Clerk's Office since January 6, 1969. Through many of these years, I have been well acquainted with Jeff McMahan. He and his staff have audited our office several times, as well as other Court Clerk's Offices, and he has always been a very honorable, respected, and very well liked state auditor. He and his staff were always very thorough in the audits, but at the same time, he was never intimidating or boastful in doing his job. If we ever had any questions, he was always more than helpful and treated us with much respect. Jeff is the type of person that I look up to and is one of the most trustworthy people I have ever known.

None of us are perfect, and I'm sure that if any one of us were looked at through a magnifying glass, there would be a blemish found, and probably a lot more of a blemish than could be found in Jeff McMahan. He is a person that never looks down on anyone, never tries to seek personal gain from being a friend to someone, and he treats all people equally. He has been a great friend and a respected friend of all the county officers.

I would respectfully request your leniency at the sentencing of Jeff McMahan, not only for him, but for his family. I fee that no one is more deserving than he, to be able to continue with his life and care for his family.



With respect & sincerity,

Sandy Moss
Sandy Moss, Hughes County Court Clerk

ALLAN GRUBB

Attorney at Law

ONE WEST TENTH
SHAWNEE, OKLAHOMA 74801
(405) 273-6810 FAX (866) 262-8958 E-MAIL allan@grubblawoffice.com

August 22, 2008

For your consideration:

I am writing this letter, as I feel I am compelled to do, to ask the Court to show leniency on a person that definitely deserves it. Jeff McMahan has been a co worker and a friend for almost twenty (20) years. I have never known Jeff McMahan to be dishonest or underhanded in any dealing I have had with him. I have donated to all of Jeff's campaigns and feel that he was above reproach. The Jeff McMahan I know and have had experience with would never have knowingly done anything against any federal law. Being an attorney, myself, I do know how juries work and understand that Mr. McMahan was found guilty by a jury of his peers and must be punished accordingly within the law. But I will not and do not believe that he has ever committed any crime involving his campaigns.

If there were crimes committed, I believe it was because Jeff is too trusting and faithful to his friends and family, which is a sad commentary on today's society when a man of honesty and trustworthiness can be sent to prison for relying and trusting in his friends and family. Jeff was a complete novice to politics and to running a campaign and as such he trusted people to run his campaign for him. The acts of the people running the campaign are what I believe to be in question and what he is being punished.

Jeff being sent to federal prison for any length of time for the crime at bar would be an injustice to Jeff McMahan, his children, his friends and family, and the State of Oklahoma. Jeff McMahan has been totally discredited and is now a convicted felon with very few possibilities at continuing his life in any meaningful career. The aforementioned is punishment enough for an

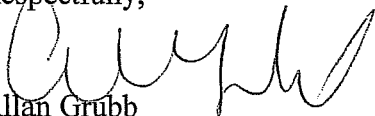
individual who has tried all of his life to be a champion for justice. If Jeff is sent to prison his children will have a major disruption in their lives and will lose valuable time in formative years with a father who has supported them and raised them and quite possibly will require the use of state assistance to finish childhood. And while I can agree to disagree with a jury's verdict the felony conviction itself along with the knowledge to the general public of the conviction wholly and completely takes away any possibility that Jeff McMahan will ever commit another crime as he was accused in this instance. Through the conviction of the crime alone the State of Oklahoma is protected and any amount of prison time would not serve any purpose in protecting the citizens of the State of Oklahoma. The only purpose of any prison sentence would be to punish Mr. McMahan and I submit Jeff has been punished enough and will be punished further throughout his life by these convictions.

I am asking this Honorable Court to consider the contributions Mr. McMahan has made in his life to the people of Oklahoma for the last 20 years, the children of Mr. McMahan that would be losing a father during important years of their lives, the financial loss to the State by taking away a father who would otherwise be able and willing to support his children, that the punishment is in place by the conviction and will be in place for the rest of Mr. McMahan's life. I am asking this Honorable Court to consider that the likelihood Mr. McMahan ever re-offend is very low.

Finally, I am asking this Honorable Court to show leniency to a man deserving of leniency for all the reasons mentioned above and the fact that Jeff McMahan has never previously been in any legal trouble.

Thank you for your courtesy.

Respectfully,


Allan Grubb

August 20, 2008

Re: Jeff McMahan

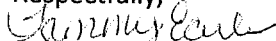
To whom it concerns:

I would like to take a moment to say a few words about Mr. Jeff McMahan. It is not my intention to debate his innocence or his guilt as that has already been determined through legal litigation; however, I do wish to express my thoughts about the integrity of Mr. McMahan as a family man.

I have known Jeff McMahan for more than twenty five years. Jeff and Lori's children and my children are very close in age; in fact, our boys' ages differ by three months and our daughter's are separated in age by two years. Our families have enjoyed many gatherings throughout the years and our boys played little league ball together. It was at these gatherings and ball games that I had the pleasure of witnessing the integrity of which Mr. McMahan conducted his life. He coached his son's baseball team for many years and it was evident in the behavior of his entire team that Mr. McMahan demanded his players have respect and play with the same integrity he demonstrated. He taught his team that the easy way was not always the best way of getting things accomplished and that through hard work and dedication to doing things the right way many goals and rewards were obtainable. Those kids learned that doing the right thing sometimes causes hard feelings but that in the end you can walk away with your head held high in knowing you succeeded or failed in your mission with integrity. I personally think that is a characteristic that is missing in the largest part of our adult society and most definitely our political society. To this day Mr. McMahan has been able to hold to conducting his life with integrity and many could learn from him.

Mr. McMahan has always been very involved in the lives and activities of his children, whether coaching a ball team, taking his son on fishing or hunting trips or attending his daughter's dance recitals and activities. His kids have always been the center of his life. Being at such critical ages where positive influence is so important, I would hate to think Mr. McMahan could be absent in the lives of his children due to his sentencing. I would petition those involved in the sentencing process to take into deep and careful consideration the way Mr. McMahan has lived and conducted his personal life and to consider the effect this could have on his children.

Respectfully,



Tammy Earls

August 20, 2008

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

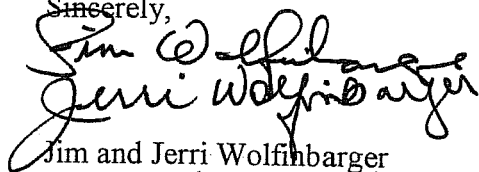
RE: JEFF MCMAHAN

We have known Jeff McMahan for over thirty years. We have rented a house to Jeff and his family for almost ten years. We have known Jeff as an excellent and trustworthy husband, father, son, grandson, coach, and friend. He has been a great citizen of this community.

Jeff has always tried to see the good in everyone, but has been too trusting of people.

Jeff's family and especially his teenage son and daughter need him in their lives on a daily basis.

Sincerely,

Handwritten signature of Jim and Jerri Wolfinbarger in black ink. The signature is written in a cursive style and is positioned above the printed name and address.

Jim and Jerri Wolfinbarger
610 South 4th Street
Tecumseh, OK 74873

August 20, 2008

Honorable Judge Payne
U. S. Court House
P. O. Box 1645
Muskogee, OK 74402-1645

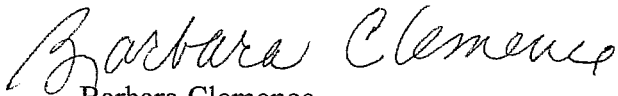
RE: JEFF MCMAHAN

I am writing on behalf of Jeff McMahan. I have known his family all my life and went to school with his father and mother. The McMahan and Etchison (mother's family) families have been well known and respected in our community a long time.

Jeff has always been active in his community. He served and did an excellent job as a State Auditor for years. Sometimes this means not being popular with some to save the state money on various areas.

We hope you will consider all Jeff's good traits when you serve his sentence. His only fault was trusting and believing in a friendship, who will go unpunished.

Sincerely,



Barbara Clemence
P. O. Box 158
Tecumseh, OK 74873

CC: Jeff McMahan

Dear Sirs:

Wow this recommended sentencing for Jeff McMahan is exactly the reason American can not get good, honest people with integrity to run for office. I have known Jeff's mother and her family and his father and his family for approximately sixty (60) years.

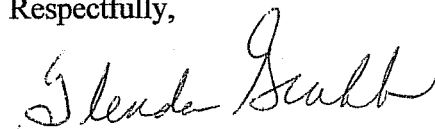
A finer set of families you could never find. Jeff was raised to be responsible for his actions and the actions of those who acted on his behalf.

Jeff was asked to run for State Auditor and Inspector of the State of Oklahoma. He was not a politician and did not know the political games and the "money man" traps. I believe he truly thought the people who supported him and worked on his behalf were friends and definitely was not aware of the illegal dealing in his campaign.

My husband and Jeff worked together for about ten years. Jeff was honest and a very good state of Oklahoma employee. My husband passed away five (5) years ago or he would be by Jeff's side beating the biggest drum for his leniency in this Matter.

Jeff's life has been destroyed and yes he should be held accountable for what he knew was wrong. His punishment will never end and there is no further purpose in a long prison sentence that will also destroy his teenage children and the families that support his desire to serve. We all feel a little of his guilt – I donated to every campaign of Jeff's because I knew and know Jeff to be a small town hero for stepping out on a limb to lead; to bad so many were sawing that limb from the beginning.

Respectfully,



Glenda Grubb

Sharon Shoemake - County Clerk

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

August 14, 2008

To Whom It May Concern:

Re: Jeff McMahan

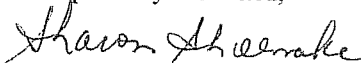
I would like to express my appreciation for Jeff McMahan our former State Auditor and Inspector for the State of Oklahoma. I have known Jeff throughout the years and worked with him through county government. Jeff displayed nothing but honesty and integrity as well as respect for others in their line of work.

It is very sad what Jeff and his family is going through and it is also unimaginable because I know first hand how Jeff managed his office and it was absolutely in the most ethical professional manner. Jeff always instilled honesty starting with himself, his office, and expected the same from every one else. Special favors were non-existing because Jeff wanted and expected the most from us because that is what he projected from himself. Jeff believes and trusts people and that I believe is what happen in his campaign because he was unaware of or knowingly of anything being done inappropriately. Trusting and believing that people will do the right thing should not go against anyone.

Please consider all factors and look at all depths of these situations because Jeff is a good and honest man and should not be faulted for trusting and believing in people.

Thank you for your time and consideration in this matter.

Respectfully submitted,



Sharon Shoemake
Grady County Clerk

Cc: Joni Kidney & Jeff McMahan

Danny Sterling
2606 E. Highland
Tecumseh, OK 74873

Subject: Jeff McMahan

Dear Honorable Judge Payne,

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

1950's 13th
Shawnee, OK 74560
Aug 11, 2005

We are writing on behalf of Jeff McMahon. We have known Jeff since birth & have great respects for him.

He has been active in both school & civic organization — He has been an excellent citizen.

We pray for leniency in his sentencing. Your consideration in this case will be appreciated.

Sincerely
Derrell D. Coker
Derrell D. Coker

Elaine Coker
Elaine Coker

August 11, 2008

Honorable Judge Payne

Re: Jeff McMahan

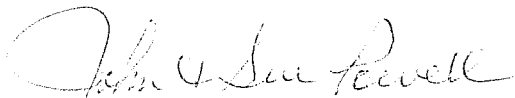
Dear Sir:

We are 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".

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

SP:sp

August 9, 2008

The Honorable Judge Payne

Re: Jeff McMahan

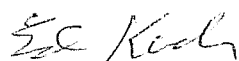
Dear Sir:

We have known Jeff McMahan and his family for a number of years and are proud to call them our dear friends.

We have never doubted his integrity. He is, in our opinion, an honest and truthful person.

We were in your courtroom every day of Jeff's trial and were both surprised and saddened when the verdict was read. But, sometimes bad things happen to good people. We believe that's exactly what has happened to Jeff.

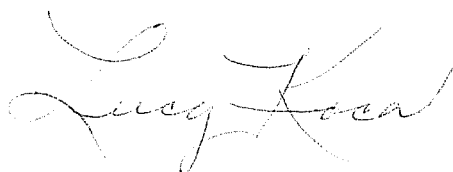
Respectfully,



Ed and Lucy Koch

P. O. Box 12962

Oklahoma City, Oklahoma 73157



June & Jim Townsend
16506 Hwy 102
Shawnee, OK 74801

August 10, 2008

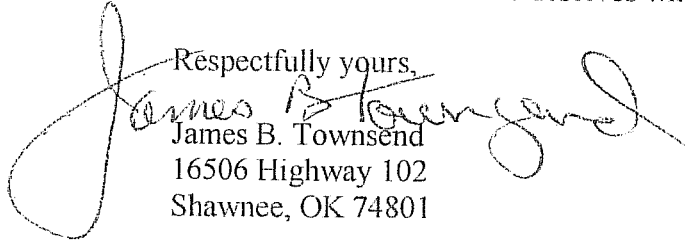
To Whom It May Concern:

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

Gentleman

I Am Writing ON BEHALF OF MY
STEPSON JEFF McMAHAN Whom I
Believe IS INNOCENT OF THE CHARGES
THAT HE WAS WRONGLY CONVICTED OF.

I WAS MARRIED TO HIS Mother
FOR THE LAST SEVEN YEARS OF Her life.
A Mother COULDN'T HAVE BEEN MORE
PROUD THAN SHE WAS FOR THE HONESTY
& DEDICATION THAT Her SON SHOWED
IN HIS OFFICE OF STATE AUDITOR.

JEFF WOULD HAVE NEVER DISHONORED
HIS Mother's TRUST IN HIM

I PRAY THAT YOU WILL TAKE THIS
IN CONSIDERATION IN YOUR JUDGEMENT
OF HIM

Sincerely
Nan Whitten

Laverne Hembree
10411 N. Hwy. 71
Stigler, OK. 74462
August 1, 2008

Gentlemen:

I am writing this letter because Jeff McMahon is an innocent man, only guilty of being deceived because of his trusting nature.

Jeff grew up hunting, fishing, and playing baseball like most boys from a small town. He always had lots of friends and was good at whatever he did. He is very dedicated and serves his community well. He is an honest and trustworthy person.

Jeff is not a criminal and my prayer is that your judgement will be light.

Sincerely,

Laverne Hembree
(Jeff's Great Aunt)

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

RE: Jeff McMahan

Dear Honorable Judge Payne,

I am writing you this letter in regards to my brother, Jeff McMahan. I would like to give you a glimpse of my brother and the outstanding man that he is. I have looked up to him my whole life. He has always been my hero and always will be. Jeff is the most honest man I have ever known. He always did his best to maintain honesty and integrity in the State Auditor's Office. He was fair and was always willing to listen and to help. I hate that he is going to pay for the mistakes of others. The only thing my brother was guilty of is being naive. He always saw the good in people. When my brother was elected as State Auditor and Inspector, I had also worked for the Auditor's Office for Clifton Scott for over 14 years. Jeff was so concerned about public trust and not wanting anyone to ever think he had done favors for anyone that he asked me to resign and seek employment elsewhere. I agreed that it was best to do that. That way no one could say he had his sister on the payroll even though I had been employed there for many years. This shows his honesty and integrity.

When Jeff and I were kids, he was my protector. He always looked out for me and took responsibility for me. A girl could never ask for a better brother. I have been so fortunate to have him in my life.

Jeff has always strived to do the right thing. That is why on the stand; he stated that he **would be responsible** for anything that happened in his campaign even if he had no knowledge of it.

His character stands strong in the fact that he is still standing beside his wife after the mistakes that she has made. She admitted to those mistakes and admitted to lying to him about all of it but yet he still stands beside her. That shows his dedication to his wife and children. That shows how loyal he is and how important commitment is to him.

Jeff is a loving father of two wonderful teenagers that desperately need their Dad. He has taught them right from wrong. He has encouraged them to strive in school and excel in everything they do. He has been there for them when they had hurts or disappointments. The world needs more Fathers like Jeff.

Jeff has always held the utmost respect for the law and for our government. He has never been in any kind of trouble. He always volunteered with the Make A Wish Foundation. He has helped with disabled children across the state. Jeff has received awards for his outstanding performance as the State Auditor and Inspector.

This last year has been the most devastating year anyone could ever experience. In February, we lost our grandfather. Then on August 13, 2007, we lost our beloved Mother after a difficult and

painful 9 year battle with Breast Cancer. On April 18, 2008, our Mother's home burned and we lost everything. We lost all of our pictures and memories of our Mother and childhood. This family has lost so much in the last year. I wonder how much more we can endure. I pray that God will put his arms around this family and help us through this difficult time. I also pray for those individuals who will make the final decisions regarding sentencing. I pray that people will see what kind of man my Brother truly is. I pray that they will see the goodness, honesty, and loyalty.

Thank you for taking time to read and considering the words that I have written about my Brother.

Sincerely and Respectfully,

Joni Kidney

A handwritten signature in cursive script that reads "Joni L. Kidney". The signature is written in black ink and is positioned below the typed name.

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

August 21, 2008

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

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

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

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 in regards to my friend Jeff McMahan. I have known Jeff for many years. We became acquainted when Jeff was a worker for State Auditor Cliff Scott, and I was a deputy for the Pittsburg County Treasurer's Office. Over the years we have developed a very good friendship. I found him to be an honest, dedicated and true friend. He was always very helpful to provide information and support to all who needed it.

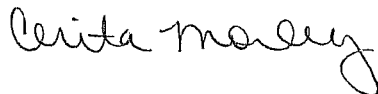
Jeff and I began our path in the political process at the same time and I knew he would be a very honest and dependable State Auditor. He not only worked hard to be a great public servant, he also had the heart to help people while still doing the right thing. Through the years Jeff proved he was great at his job, not only when he received awards but also by the way he treated people. Jeff was a proven leader as the State Auditor. He always made time to help newly Elected Officials. He helped them understand the importance of doing things right.

I can not imagine the hard times Jeff and his family have been through this past year, but I firmly believe his naivety in the political process led to the troubles he has endured. I believe Jeff to be a victim of other peoples drive for power. Unfortunately some people will find a way to use their resources to help themselves under the disguise of helping other by bending the rules and hiding their true intentions. Any of us who have stepped into the political process could just as easily fallen prey to these people with false intentions, and many have, and will suffer the unfortunate consequences. I humbly ask you to consider Jeff as a victim of circumstances beyond his control when sentencing is rendered.

On a personal level, I would like to add one comment: I am proud to call Jeff McMahan my friend and if he ever needs anything it would be my honor to lend a helping hand.

Thank You for allowing me this opportunity.

Sincerely & Respectfully,

A handwritten signature in cursive script that reads "Cerita Morley". The signature is written in black ink and is positioned above the printed name.

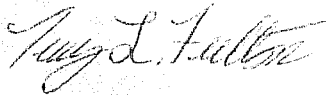
Cerita Morley

.....
August 21, 2008

Dear Honorable Judge Payne:

I would like to start off by thanking you for taking the time to read this letter. I am writing you in regards to my dear friend Mr. Jeff A. McMahan. I have known Jeff for the last twenty four years. I met Jeff when he was attending East Central University and we have been best friends ever since. I thought so highly of Jeff that I asked him to be the best man in my wedding. We have spent many hours together in the outdoors on various outing and adventures. This being said, I know the real man, his true character and not the villain or politician portrayed in the media. Jeff is great father, husband, friend and he is without a doubt the most honest, trustworthy, and ethical person I have ever known. I ask you now to show mercy on Jeff and his family.

Sincerely,



Terry L. Fulton

.....



First National Bank & Trust Co.

Larry Briggs
President/CEO

August 20, 2008

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

RE: Jeff McMahan

Dear Honorable Judge Payne,

I have known Jeff McMahan since 1975. He was a high school student in the Holdenville High School. He and his family attended the First Baptist Church along with me and my family. I watched him in the church environment as well in the high school environment. He was well respected and well thought of by those of us who were around him during these periods of time.

His last year of high school was spent in Tecumseh where his family had moved. I did not have the opportunity to be around him for the next few years.

In 1994, I moved to Shawnee. At that time I became reacquainted with him, his wife and children. I had the opportunity to get reacquainted with his mother as well. My opinion of him and his family has not changed. They were well thought of and respected within the community. His integrity appeared to be above reproach.

I had the opportunity to be the McMahan's banker. He always took care of his obligations in a timely manner and if he told you that he would do something, he would do it. If by chance circumstances prevented him from being able to take care of an obligation, he would be in the bank at my desk explaining why that he wasn't able to fulfill his promise at that particular time. He would indicate that he had worked out another solution and would provide that solution to me, which would then be followed up with a completion of his obligation.

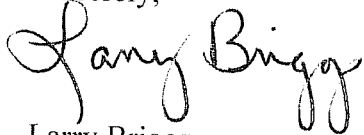
I had the opportunity to be involved in his campaign and spend some time with him during that process. I watched him as he interacted with people and I came away with the conclusion that he was honest, hardworking, and wanted to provide the State of Oklahoma with good government. I always felt that he was honest and had integrity.

His mother, whom I had a great deal of respect, provided him with the direction in his formative years. She was still involved in his family in a nurturing way. Unfortunately, his mother, passed away approximately a year ago with breast cancer.

I am not sure what all transpired that lead to the problems that he is facing today. I know that I believe that Jeff did not know what all was transpiring and was not condoning any illegal activities. He was always concerned about keeping his integrity. I hope that you can take this into consideration as you deliberate on what will happen to Jeff and his family.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Larry Briggs". The signature is written in black ink and is positioned above the typed name and title.

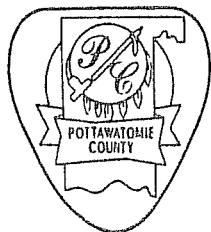
Larry Briggs
President/CEO

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



Office of County Commissioners

Pottawatomie County
14101 Acme Road • Shawnee, OK 74804
(405) 273-4305 • Fax (405) 273-6207

DISTRICT 1
Bob Guinn

DISTRICT 2
Jerry Richards

DISTRICT 3
Buck Day
Honorable Judge Payne
U.S. Courthouse
P.O. Box 1645
Muskogee, OK 74402

Re: Jeff McMahan

Dear Honorable Judge Payne:

I would like to take this opportunity to offer a character reference for Jeff McMahan. I have known Jeff and his family most of his life, not only personally but professionally.

As an elected official of Pottawatomie County I had the opportunity to observe Jeff on a professional bases, as his office conducted the audit on county records. He has always shown a very high level of integrity in his professional life.

I have known Jeff to be involved in many community activities over the years and always willing to help in any way possible.

I appreciate your consideration in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Buck Day".

Buck Day, Commissioner
Pottawatomie County



Board of County Commissioners

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

(580) 353-3717 • Fax (580) 357-9478

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 horizontal line.

Ron Kirby
Former State Rep. Dist. #64
County Commissioner Dist. #2

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

RE: Jeff McMahan

Dear Honorable Judge Payne:

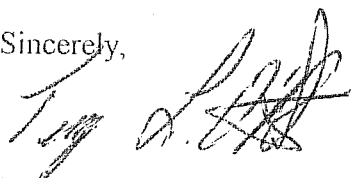
My name is Terry O'Rorke; I am a lifelong resident of Pottawatomie County. My wife and I own a business that has served this county for 36 years.

Jeff McMahan has been a loyal and true friend. He is without a doubt a family man whom loves his wife and kids. His deep passion for his community, state and country are truly something I have always respected about him.

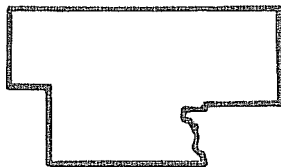
I certainly feel some mistakes were made during Jeff's campaign, but not necessarily by him. Jeff is the type person who will not lay blame anywhere else.

In closing I would appreciate this being considered. Jeff's life has already been shattered. His entire adult life has been politics and that is gone forever. His wife has always been a teacher and that can never happen again. Their wonderful kids and family have been humiliated. How much more must he pay? We have all made mistakes in life and it's what you do after that counts. I can assure you Jeff will continue being an honest and respected citizen of this great state.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry L. O'Rorke". The signature is fluid and cursive, with a large initial "T" and "O".

Terry L. O'Rorke
P.O. Box 6
Tecumseh OK 74873



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

Honorable Judge Payne
U.S. District Courthouse
Muskogee, OK 74402

Re: Jeff McMahan

Dear Honorable Judge Payne,

I am writing this letter on behalf of my son, Jeff McMahan. I hope and pray that you will consider the amazing man that Jeff is. He has always put his family first. His wife and Children are the center of his life. Jeff has always been an honest and responsible person. Even as a young boy he portrayed these qualities. He was dedicated to every task that he attempted to do.

Jeff has instilled the importance of honesty, trust and responsibility into his children. He has taught them to respect their elders. When Jeff married, he was determined that it was forever. He took his vows very seriously. That has become very obvious over the last year.

Jeff worked very hard to maintain the honesty, integrity, and trust that the people of the great State of Oklahoma had in him when he was elected. He was fair but just. He made sure he was always available to listen to the taxpayers concerns or issues. He did everything in his power to show the appreciation to the taxpayers for electing him as their State Auditor and Inspector.

Jeff was a first time politician who believed that you should be able to trust people. He trusted individuals that did not deserve that trust. I just hate that he will be taken away from his children for trusting people. The same traits that he has tried so hard to encourage in his children are the traits that will cost him dearly.

I pray that you will consider the man that Jeff truly is and show leniency in his sentencing. Thank you so much for your consideration and your time.

Respectfully,



Carroll and Lena McMahan

Honorable Judge Payne
U.S. District Courthouse
Muskogee, OK 74402

Re: Jeff McMahan

Dear Honorable Judge Payne,

I am writing this letter on behalf of my grandson, Jeff McMahan. His grandpa and I have always been so very proud of him. Jeff always excelled at everything he attempted. Especially being a great father and husband. Jeff has taught his children to respect people and to be responsible for your choices. He has taught them that you have to give 100% to everything you commit to do. Jeff has a bond with his children that most kids can only dream about. He believes in the sanctity of marriage. He values his wife Lori as not only his wife but as his partner.

When Jeff decided to run for State Auditor, we knew that he would do an outstanding job because he was honest and trustworthy. We knew that he would give 100% to the taxpayers of the State of Oklahoma. I am so very proud of him and the job that he did. His grandpa was too.

Sometimes in this world, trust can be given too freely. I believe this is what has happened with my grandson. He was brought up to see the good in people. He wanted to see the good in everyone. He did not realize that there might be wolves in sheep's clothing. I hope and pray that you will understand the truly wonderful person that Jeff is. It is not a fault to trust people.

I am 91 years young and in my 91 years, there has NEVER been a day that I was NOT proud of my grandson. I love him more than words can say. I hope that you can see the type of man that he really is by all the outpouring of letters being written on his behalf. Thank you for your time and consideration.

Respectfully,

Juanita McMahan



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

R.E: Jeff McMahan

Dear Honorable Judge Payne,

I have known Jeff's family since before he was born and have known him all his life. He has always been a respectful honest person and has always been concerned about doing the right thing. Raised an honest person he has carried that with him through his adult life. He does not need to be sentenced for something that others have accused him. He is not a danger to society nor is he dishonest. I am a retired teacher and have had a business (pharmacy) for over 30 years.

Respectfully,

Patricia Tucker

August 15, 2008

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

Re: Jeff McMahan, Sentencing

Dear Judge:

This letter is written in support of Jeff McMahan for your consideration on the judgment and sentence to be imposed upon him.

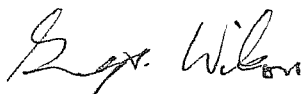
I believe you can look to those living closest around a person to discover what a person is truly like. Many local leaders and people close to Jeff were shocked to hear about the allegations made against him as testified to by the spontaneous outpouring of supportive comments made in the local newspapers after the story of the criminal charges broke. As a former mayor of Tecumseh, I know that Jeff McMahan is very well respected in Tecumseh and the surrounding area for the way he handles himself and respects others, both before and after being elected State Auditor and Inspector. I have known Jeff for many years through our involvement together in many civic organizations in the Tecumseh area. Jeff has unselfishly contributed his time and money to local programs and projects. His exceptional citizenship and service in his local community is unblemished.

I have personal knowledge that Jeff was not an experienced campaigner or politician. The campaign in which these events occurred was his first attempt to run for public office. It is unfortunate that some cancerous political parasites got involved with the campaign. Jeff trusted some now-known-to-be unscrupulous people and they drug him down with them in their scandalous behavior. In hindsight and from a distance, it is easier to see the correct course of action.

I encourage you to consider the totality of Jeff McMahan, which includes a lot of wholesome family values, community service, and a prior history of good citizenship, in imposing judgment and sentence. It is my humble opinion that options short of incarceration would sufficiently serve the interests of the public and likewise punish Jeff McMahan.

Thank you for your time and attention to this matter.

Respectfully,



Greg S. Wilson
1609 W. Walnut
Tecumseh, OK 74873

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

R.E: Jeff McMahan

Dear Honorable Judge Payne,

I am writing you in regards to my friend, Jeff McMahan. I have known Jeff for over 25 years and I have always known him to be upstanding and respectable citizen of our town. I have seen Jeff grow and mature into a very honest and hard working husband and father. He has always been active in various activities in our community and is very well thought of. I have always been proud to say that I know him and have watched him succeed in life and I can't believe that he would ever do anything intentionally wrong. Therefore, I am asking you to please consider any leniency in Jeff's sentencing. I do not believe that sending him to prison will accomplish anything but harm to his family and friends. Jeff needs to be there for his wife and kids as they grow.

Thank you for any consideration you might give this letter.

Respectfully,

Scott Tucker, Pharm.D.

August 19, 2008

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

Re: Jeff McMahan

Dear Honorable Judge Payne:

I was born and raised in Tecumseh, Okla., and have known the McMahan families all their lives. My oldest son worked in the State Auditor's office with Jeff McMahan as his boss.


About two years ago he became ill and was unable to work for awhile, but after recovery he was able to go back to work. We feel like Jeff made sure his job was there for him.

During my son's illness one Sunday Jeff and his son came to visit us in our home. Jeff was very concerned and he showed compassion for us.

Thanking you for taking time to read this letter.

Sincerely;

Kenneth Hulin



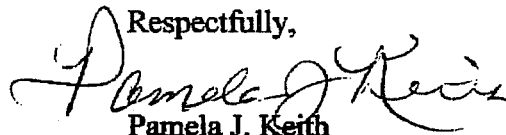
August 6, 2008

Your Honor,

I am writing to you in regard to sentencing of Jeff and Lori McMahan. As a Christian, wife, mother, grandmother, Tecumseh Public School employee, and proud American citizen I wear many different hats. This is the first time for me to write to a judge. Please forgive me if I ramble. I will try to be brief. I would ask you to please be as lenient as the law allows. Our justice system I believe is set up to punish the wrongs done by people and to protect the population of our state and country. Justice and mercy go hand in hand. Monitoring In-School-Detention has allowed me to understand this more and more. Being ultra-conservative puts me in a minority, and I still believe there are situations that call for extreme punishments. This is not one of those. I personally would not feel threatened if Jeff and Lori were walking around free.

Their children are both facing tough times also. One child is starting his senior year and the other just beginning high school. I will pray for God to give you the Wisdom of Solomon in this case along with all of the cases you hear. Once again, please give this your deepest consideration.

Respectfully,



Pamela J. Keith

32150 Hwy 9

Tecumseh, OK 74873

August 26, 2008

The Honorable Judge James Payne
Eastern Oklahoma Federal District
Muskogee, Oklahoma

Dear Sir,

We are the parents of Lori McMahan and Jeff McMahan is our son-in-law of twenty four years. They have given us two wonderful grandchildren, Colt, a senior, and Katy, who is a freshman this year. We offer no excuses but would like to remind you of the punishment Lori and Jeff are already dealing with.

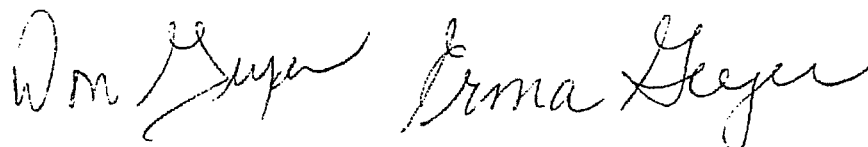
Lori was a dedicated teacher. She loved teaching and was an excellent teacher. She will not be allowed to hold any job which will allow her to teach children again. Lori has gone from a career she loved and was proud of to not being able to find a job.

Anytime Lori and Jeff conduct any business in this computer age, the stigma of being a convicted felon will follow them. Their working lives are and will be damaged forever.

Our hearts break to watch those we love so much suffer so much. We know they made wrong decisions but they do not deserve to be sent to prison. Colt and Katy both need their parents at these critical times of their lives. Colt as he graduates and Katy as she becomes a young woman and begins to date. Colt and Katy are both good students and good kids. Please let them continue to grow up with their parents at home.

While it may seem to you we are asking for the world we beg you to give them the lightest sentence you could possibly hand down, please remember Lori and Jeff will continue to pay the price for their actions every time they apply for credit, seek employment, watch election returns, get on an airplane and more than anything, face their peers and former students that Lori taught over the years. Regardless of your decision their punishment will not be light. Please consider Colt and Katy, they need their Mom and Dad right now. It is our prayer that you not take their parents from them and us.

Don Geyer and Erma Geyer

Handwritten signatures of Don Geyer and Erma Geyer in cursive script.

Tecumseh, Ok.

8-13-08

To The Honorable Judge Payne,

I am writing in regard to the recent trial of Jeff and Lori McMahon.

I have been acquainted with both Jeff and Lori since they were small. I have known them to be honest, upright citizens in the small city of Tecumseh. My son was a classmate of Jeff's, and they graduated from Tecumseh High School together. He was always known to have a high moral character, and a good standing in the community. I can say the same thing for Lori; she has spent many years in the public classroom, guiding and teaching lots of children in elementary school.

I ask you to please give consideration to these fine attributes as you make your decision for the sentencing. Thank you -

A friend of Jeff + Lori,
Jody Roberts

Dated: 26 August 2008

Dear Sir:

I am writing this letter on behalf of Jeff and Lori McMahan. I have known the McMahan's since August 2000 as the McMahan's have played an important part in my children's life, my family's life and the people of our community. I believe that a great injustice is about to happen in our great State and I would not feel right if I sat back and didn't speak up.

As I stated my daughter Jade had Lori for Sixth Grade English and Reading class. Lori was very caring and it showed in her work. My daughter was shy but Lori touched a part of her soul that none of us were able to touch. She taught my daughter how to persevere in an unjust and uncaring society that we are forced to raise our children in. Lori was a bright and shining light in a dark and uncertain time.

My son also had Lori for Fifth Grade. One day while in Wal-Mart our son went to the toy section while we were finishing our shopping. Lori found Bryce and brought him over to us talking about what a joy it was to have him in her class and that he was extremely intelligent and that they were having a great time in school. While she was talking I noticed how she straightened my son's rumpled collar of his shirt and how she placed her hands on his shoulders while praising him. You see my son had a hard time in school as he was deemed to be "immature" for his age. Even though he made good grades, we struggled with other teachers to have him promoted. When Bryce was placed in Lori's class, we had made our minds up if they wanted to hold him back we would honor their decision but Lori found no reason to hold our son back as she found ways to reach him - in my book she went beyond her duties as a teacher and cared for each and every child in her classroom. Also when my son swallowed a quarter in her class Lori was quick to call me personally and she followed up after every doctor's appointment to see how Bryce was. When we finally had to have the quarter removed surgically, Lori sent cards and called to see how he was doing and to stay that she and the class missed him.

With this being said, I don't understand and maybe you can tell me how it is that our Governor of this great State - the honorable Governor Henry - and the honorable Senator Boren who are both equally guilty of taking money from the same man can escape punishment for the same crime that the McMahan's have been convicted of? I thought that the laws were the same for everyone in our great state - I did not realize that certain people were exonerated from having to follow the same laws and rules of our State as I do. Can someone please explain this to me?

From listening to different stories via the newspaper's and local television stations, I have concluded that this is nothing more than some sour grapes on behalf of Mr. McMahan's opponent. He tried several times unsuccessfully to smear Jeff and Lori's reputation and when no one seemed to listen he kept elevating until someone finally gave in. If I had wanted to vote for this gentleman, I would have voted for him but I didn't think he was right for the job and still do not think he is right even though he has requested that he be appointed to the State Auditor's office.

Next I would like to address the ripple effect with you. I learned from attending a conference this summer about what we do and how we act causes ripples in our lives and affects others. I would like to say please think about how your ruling is going to affect the lives of the McMahan's two children and what your ripple effect will have on their lives, the lives of their families and our community. These two young adults have to face each day with the possibility of losing both their Mother and Father. These two children shouldn't have to be facing such obstacles like these. They should be focused on being teenagers and not having to worry about where they will live or with whom they will live with.

The ruling you hand down is going to forever change their family's lives. I also know that this has already ruined the life of two outstanding productive community leaders and has certainly changed my view point of our State and the leaders of our State.

I have watched a number of people who have been convicted of attempted murder, kidnapping, rape, drugs, drunk driving and child abuse get sentences of 5 years or less with half of that being served, yet we have here are two people who didn't hurt anyone. I don't understand why we as a society would want to place these two people in prison and expose them to the horrors of our prison system and exposing them to hardened lifetime criminals and why would you and I as a tax payer want to pay for them to be incarcerated. I ask you did they hurt you, did they hurt me? I know my answer is no.

I believe that the McMahan's have already been punished for a crime which I don't think they intentionally committed. You may ask how? Lori is now longer able to teach which has been her life's passion. Her license to teach has been revoked by our State. She has been dismissed from her job and has been publicly humiliated before her peers and students. Our community has lost a great teacher in a time when we need more teachers like Lori. The McMahan's will never be able to possess good paying jobs again because of this ruling. They have lost their reputations. They are under extreme financial burdens from which they will never recover.

All I can do as a caring individual who is seeing an injustice played out before his very eyes is speak out and let someone know that I care about what is happening not because Lori was my children's teacher but because it's the right thing to do. Again please think carefully as we will be watching to see what your ripple effect will be and how it will affect me and my family when you hand down your decision.

Warmest Regards -
Norman Wagner, Rebecca Wagner
Jade Wagner & Bryce Wagner

Dear Honorable Judge Payne

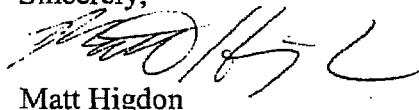
I've known Jeff McMahan for thirty years and have known his wife Lori for twenty. They are and always have been honest hardworking people. They have spent countless hours working in their community and state.

The thought of them serving even one day in prison is the most obscene example of justice I have ever had to consider. Even though I have known these people a long time and consider them my friends, I have tried to objectively consider what would be a fair punishment for their "crime".

First, I looked at the crime. They stole nothing, violated no one, hurt no one, and damaged no property. They also benefitted very little if any. Next, I considered what they have already suffered. They have both lost their professions, spent tens of thousands of dollars for attorneys, had their lives exposed in the press, and will never again be able to find work at the same professional level as before their conviction. Finally, I considered what justice should be in this case. They are not now, nor ever have been, a threat to society. No one need fear the McMahans being loose on the streets. Some may argue they need to be made an example of to prevent further "corruption" in politics. Our justice system was not founded on the principle of making examples out of people.

Justice will not be served by sending these people to prison. Jeff and Lori need to be with their children. When we consider that one in every one hundred people in the United States is in prison, will it really serve justice by having the McMahans locked up as well. I implore you to consider what justice should be and not send them to prison.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Higdon", written over a horizontal line.

Matt Higdon

Dear Honorable Judge Payne,

I have known Lori McMahan my entire life and have known Jeff for about 20 years. Lori and I went to the church nursery together, then elementary school and high school, and eventually started working together at South Rock Creek School. Now, our daughters are best friends. Needless to say, I know Lori McMahan.

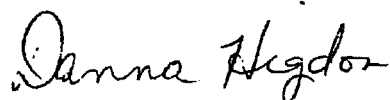
Lori is a wonderful person who thinks of others before herself. She is always the first person to volunteer to help with anything and usually the last one to leave when there is still work to be done. I have never once doubted her honesty or sincerity, and I still don't. I guess the best way to sum up what I think of Lori is the fact that I trust her with my kids. Not just their safety, but to be a good example. She has taught my two daughters in fifth grade but more importantly, she has taught all three of my kids to appreciate the country in which they live through her patriotic influence.

I have gotten to know Jeff in the last 20 years since they married. He is a caring husband, father, and friend.

I can't imagine that justice would be served any more than it already has been by ripping this family apart. Their oldest son is a senior this year and their daughter is a freshman, both crucial times for a family to stay in tact. They need to be able to rebuild a life, albeit a different life, for themselves and their family. They still have much to offer their community and society as a whole.

Please be lenient when considering their sentence.

Sincerely,

A handwritten signature in cursive script that reads "Danna Higdon". The signature is written in black ink and is positioned above the typed name.

Danna Higdon

August 20, 2008

Honorable Judge Payne:

I'm writing in regards to the upcoming sentencing of Lori and Jeff McMahan. I've known both Lori and Jeff for many years. I've taught with Lori for the last eight years. I know them both to come from fine families and are upstanding citizens in our community.

I know they've been found guilty and agree they should be held accountable for what they have done, however, I also believe that leniency concerning their sentencing should be considered due to the fact that they will be leaving two school age children without either parent at this most crucial time in their life. This family has already suffered and learned a great deal from their actions. I sincerely hope you will take all this into consideration before sentencing them.

I appreciate your time.

Sincerely,


Cindy Humphrey

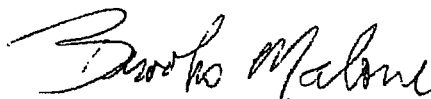
Dear Honorable Judge Payne,

I'm writing you on the upcoming sentencing of Jeff and Lori McMahan. I have known Jeff and Lori since 1980. I have been around Jeff in about every setting and have known him to be nothing but respectful and honest. I have taught with Lori at South Rock Creek School where I have been a science teacher for twenty-one years. I do not know a more conscientious teacher who loved her students and her job.

I could write at length about the good qualities that I have witnessed over the years from this couple, but I will ask that you consider that their threat to society is zero, and they cost the taxpayers zero dollars. Jeff and Lori have already paid a steep price, and I ask that you show as much leniency to Jeff, Lori, and their two children, Colt and Katy, as you can.

Thank you for your time and consideration on this matter.

Sincerely,

A handwritten signature in cursive script that reads "Brooks Malone". The signature is written in black ink and is positioned above the printed name.

Brooks Malone

Dear Honorable Judge Payne,

First of all, thank you for serving in a role which upholds and secures our rights and privileges. The tough decisions you make is what strengthens our democracy and brings value to our understanding of citizenship.

With this in mind, I realize what a tough position you must be in sitting as sentencing judge for folks as fine as the McMahan's. Throughout the trial and devastating verdict, Lori asserted that she appreciated the fairness of your court and the sincere "ear" you offered during the course of the trial. As much as I have empathized with my colleague Lori, I have also often wondered how difficult it would be to be in your shoes of weighing the general public's wishes along with that of common sense and discernment which must come with sorting out a person's character and what kind of punishment is fitting when that person is as genuinely caring and honest as Lori McMahan.

I have known Lori's heart and mind for over ten years. Having been an educator myself for over twenty-five years, I want the court to know that Oklahoma lost one of its best. My children are better human beings because of Lori McMahan. She not only taught both of my sons but she supported them with her sense of humor and her generosity of time when my kids' worlds were torn apart through an extremely difficult family break-up. She continues to be the teacher whom they refer to as the one who made the difference. This letter is on behalf of all the kids who have been lucky enough to have Mrs. McMahan as a classroom teacher.

We've coined the line...it takes a community to raise a child...it also may be true that it takes a community to know a person. As testament to Lori and her family, I think the court should know...that those of us at this school have not heard one derogatory remark made against the McMahans. In fact, many parents are heartsick that their children will not get to be in her class. There has not been the usual "scuttle" that stinks its way into the anonymity of hallways and newspapers where Lori is concerned. I think the lack of this speaks volumes for the McMahan's as this is an extremely conservative community.

Lori has been a mentor for me as a classroom teacher, as a parent, and as a friend. In asking for leniency, I would ask if you could consider not allowing that very small window of time spent in political misunderstandings or wrongdoings destroy who and what Lori is. It just seems as if serving any time behind bars would turn a life committed to engaging others for the purpose of bettering themselves would bewell a crime much more devastating to the community served...then the actions in which she was accused and convicted.

Thank you Judge Payne for your prayerful and thoughtful insights.

Sincerely,


Delinda Curtis

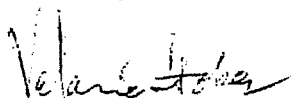
South Rock Creek Educator

Judge Payne:

I am writing to you in reference to Lori and Jeff McMahan. I have known the McMahan's for sixteen years. I know them to be decent and respectful people. My main concern right now is with their children. Both of them are entering crucial times in their young lives. They are at a point where parental guidance is greatly needed. Colt is a senior in high school. I don't think I need to tell you how much he will need his parents this year. Katy is a freshman this year. She is at the stage where she can be influenced by peer pressure. Having her parents at home will help her to be better able to make wise decisions.

I would like to ask you to consider the two young lives that will be greatly impacted by the sentencing of their parents. Please use your best judgment and grant some leniency when you are sentencing Lori and Jeff McMahan. I pray that you will make the best choice possible with this tough decision.

Sincerely,



Valarie Stokes
318 Liza Lane
Tecumseh, OK 74873

September 5, 2008

Re: Jeff & Leri McMahon

Dear Honorable Judge,

I worked with Jeff for five years before he became State Auditor. And Leri was a school teacher at South Rock Creek School. I do not have children the age for her to teach, however, from living in the community I only heard good things about her.

It looks like they did wrong, however, it's not like they are murderers or such. People that would harm or hurt children.

Please consider when they are punished they have children at home that need their parents. All children need both parents to guide & teach them.

Thank for listening.

Patricia Youngblood
46309 Benbow Park Rd
Shawnee, OK 74801

RECEIVED

SEP 19 2008

WILLIAM B. GUTHRIE
CLERK, U.S. DISTRICT COURT

U.S. ATTORNEY'S OFFICE
EDOK - MUSKOGEE

2008 SEP 18 A 8:29

RECEIVED