

Reba

May 17, 2009

Reba McEntire
40 Music Sq West
Nashville, TN 37203

Hon. Ronald White
United States District Judge
101 N. 5th Street
Muskogee, OK 74402

Your Honor,

My name is Reba McEntire. I grew up in Chockie, Oklahoma, a small community near Kiowa, Oklahoma where I attended school. Steve Phipps was a classmate and has been a close friend since the first grade. We graduated in 1973. Our families were both rodeo families, and we made many trips to the same rodeos. Our class was small, only 18 in number. Steve and I were very active in 4-H Club in school. Steve is an only child, and I guess I was one of the closest things he had to a sister.

Steve Phipps and I have continued our friendship. Steve supported and encouraged me throughout my career and has been a friend to my family and me all my life.

There have been several occasions where members of our class and people in the community have had medical or other problems. Steve has always kept me informed of their crises and medical problems. I know that Steve has helped many of these families with support and monetary assistance. He has made daily support calls to friends or family members with cancer, helped after accidents and made continuous visits to friends and their families. He has traveled out of state to help our friends and classmates and provided money and other assistance to them when needed.

Steve served on the Kiowa School board until 2008, when he decided it was no longer appropriate for him to serve. While serving on the school board, Steve helped to implement a trial program with the Oklahoma Department of Human Services. The program placed a DHS counselor directly in the school. The state paid for a portion of the cost, the school paid for a portion and Steve was instrumental in securing the remainder of the cost from the Choctaw Nation. The program has now been adopted by many schools and is very successful. The program, among many other things, screens students and identifies health and emotional problems. Steve also helped implement a drug testing program with family counseling at the school. The program is designed as a deterrent to drug use. Steve also learned that several students in grade school could not read. Steve personally hired and paid a teacher in the summer months to teach those students one on one in her home. The impact was impressive, resulting in an after

school and grandparent reading program. Steve also hired and paid a graduate student from Southeastern State University so the school could start a music and drama class. Steve planned, supervised and paid all costs for all the Superintendent's and Principal's Honor Rolls students as well as the school's gifted and talented students to participate in annual trips to museums, plays and other events.

Steve is very close to his family. Steve's son Aaron is a Music Business Student at Belmont University in Nashville. Through Belmont's program, Aaron is completing an internship at Starstruck, my company in Nashville. Steve's continued support is crucial to Aaron's education. Steve's daughter Audrey is a freshman at Kiowa.

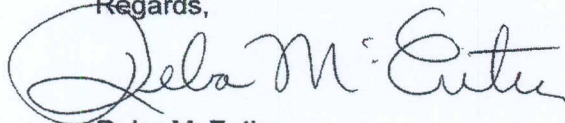
I know that Steve's family has stood by him through his lengthy cooperation with the government. I know it has been very difficult and stressful for his children and wife Brenda, as well as his mother Virginia and father S.R. Both his parents are in very bad health and, since he is their only child, rely on him for assistance.

I truly believe that Steve is remorseful and has attempted to help make a difference in the community and state. It is not often that people admit their mistakes. It is less often they do something to rectify the problem.

Steve Phipps will always be my friend. Steve has helped so many others while not expecting any benefit or favors in return.

I respectfully ask your honor to take into account Steve's community service, cooperation and family situation in your decision.

Regards,

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

Reba McEntire