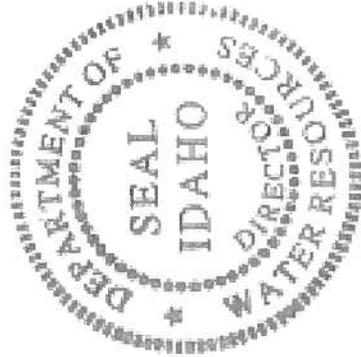


State of Idaho
Department of Water Resources
Certificate of Appointment

This is to certify that I have on this day appointed Cindy McCowan as
Treasurer of Water Districts 37 & 37M for
February 1, 2011 to January 31, 2012 or until his successor is
appointed and qualified under the provisions of Sections Section 42-619,
Idaho Code, at such rate of compensation as established by applicable law.



This certificate has been issued and the seal of the
Director fixed at Boise, Idaho, this 26th
day of March, 2011.

Cary Spackman

Interim Director