

**STEPHEN F. SMITH
ATTORNEY AT LAW, CHARTERED
102 SUPERIOR STREET
P.O. BOX C
SANDPOINT, ID 83864
TELEPHONE: (208) 263-3115 - FACSIMILE: (208) 255-4325
E-MAIL: steve@stevesmithlaw.com**

Peggy Johnson, Paralegal

May 25, 2010

RECEIVED

JUN - 3 2010

IDWR / NORTH

Idaho Department of Water Resources
7600 Mineral Drive, Ste. 100
Coeur d'Alene, Idaho 838157763

Re: Virginia L. Smith/Notice of Claim to a Water Right

Dear Madam or Sir:

Enclosed please find the following:

1. Notice of Claim to a Water Right.
2. Filing fee check in the amount of \$25.00.

Please let me know if there is any additional information or documentation that you need in order to process this claim.

Thank you.

Sincerely,



Steve Smith
Attorney at Law
SS:pj
Enclosures
p: Virginia Smith