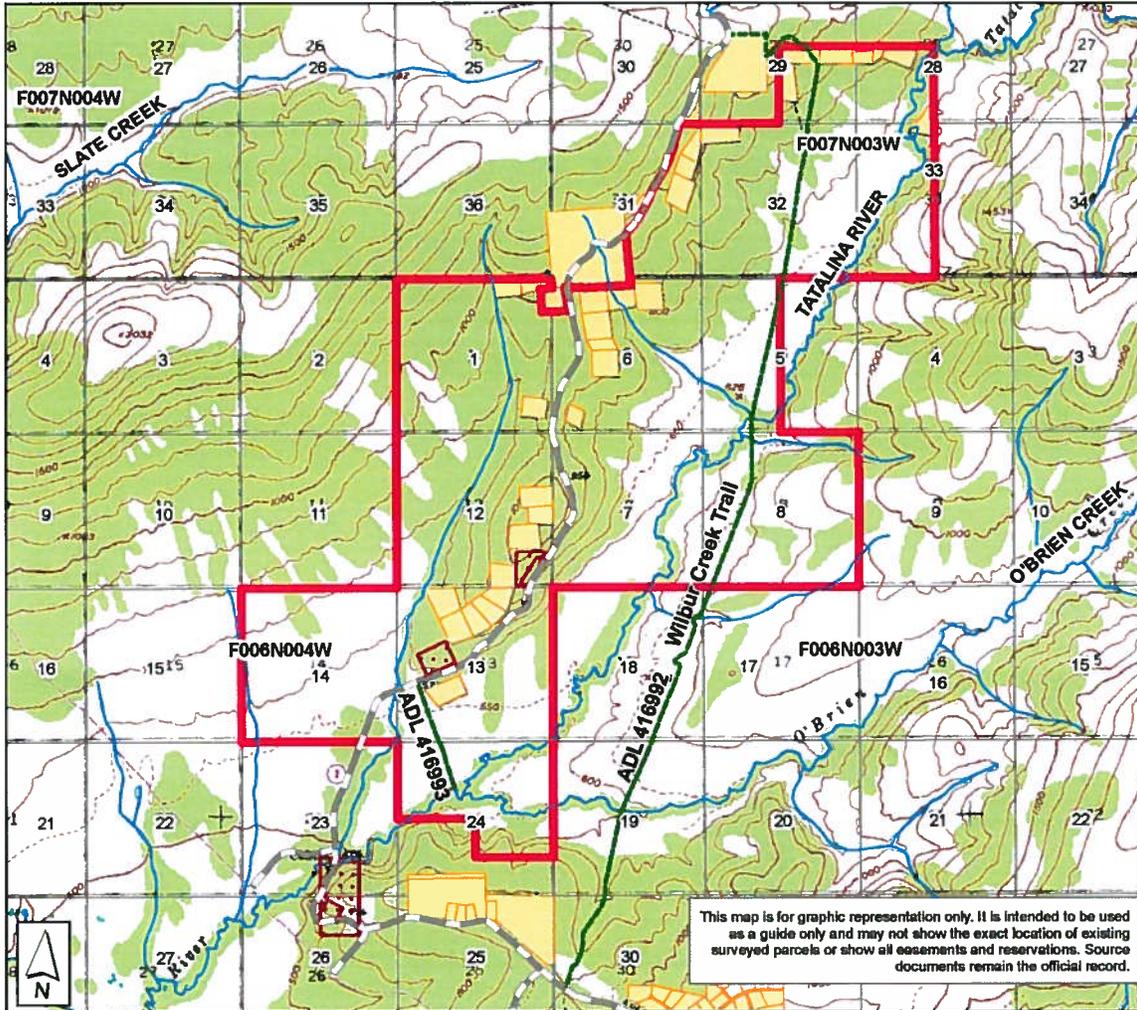


MARKET VALUE APPRAISAL
of
Hypothetical Key Parcel within
Tatalina II Remote Recreational Cabin Staking Area



BASE APPRAISAL REPORT No. 3199-2

STATE OF ALASKA
Department of Natural Resources
Division of Mining, Land & Water
550 West Seventh Avenue Suite 650
Anchorage, AK 99501

MEMORANDUM

State of Alaska

Department of Natural Resources
Tel (907) 269-8539
Fax (907) 269-8914

Division of Mining, Land & Water
550 West 7th Avenue, Suite 650
Anchorage AK 99501-3576

DATE: April 2, 2014

TO: Kevin Hindmarch
Review Appraiser

FROM: Johnthomas Williamson 
Appraiser

SUBJECT: Appraisal of one hypothetical parcel within Teklanika II Remote Recreational Cabin Staking area.

As requested, I have completed an appraisal of the above referenced parcel, and understand that this appraisal will be used to determine the base purchase price for staked recreational parcels, or the minimum bid for administratively surveyed parcels, within this area. I am submitting this report for your review and approval.

The appraisal was completed in accordance with the "Uniform Standards of Professional Appraisal Practice" of the Appraisal Foundation and in accordance with the Special Appraisal Instructions, DNR Remote Recreational Cabin Site Disposal. This appraisal report is based on the General Assumptions and Limiting Conditions stated in the report, as well as the facts, analyses, and reasoning leading to the opinions of value.

I have not inspected the subject parcel. I have inspected all of the comparable sales within the scope of other appraisal assignments. Physical descriptions of the subject parcel is based on aerial photography, topographic maps, peer appraisal reports, interviews with realtors and various individuals familiar with the area. Based on these observations and analyses of all available data, I have formed an opinion of the market values as of the effective date of value.

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APPRAISAL SUMMARY

Tatalina II Remote Hypothetical Key Parcels	
Location	The staking area is located approximately 38 miles north of Fairbanks, 25 miles south of Livengood, along a portion of the Tatalina River drainage between approximately MP 45.5 and MP 51.5 of the Elliott Highway.
Topography Map	USGS Livengood B-3
Legal Description	Within Township 6 North Range 3 West, Township 6 North Range 4 West, and Township 7 North Range 3 West, Fairbanks Meridian.
Owner	State of Alaska
Size	5.00 acre
Access	Elliott Highway to staking area, overland by ATV, snowmachine or walk in.
Building Site	Adequate building site, wooded, and adequately drained soils
Setbacks	Setback: 100' building setback from the OHW of all public waters. A 100-foot building setback from the ordinary high water mark of water bodies determined to be public or navigable. A 200-foot staking setback from the Tatalina River A 300-foot staking setback from the Elliot Highway A 50-foot staking setback from the Wilbur Creek Trail
Easements	A public access and utility easement 30 feet in width along all interior parcel lines A continuous easement 50 feet upland from the ordinary high water mark of public or navigable water bodies A 100-foot easement centered on any surveyed or protracted section lines A 60-foot easement centered on existing trails through and along staked parcels A 100-foot building setback upland from the ordinary high water mark of public or navigable water bodies A 5-foot survey easement from the nearest practical point on the property boundary to control monuments.
Amenities	Typical view of the surrounding area
Improvements	None
Highest and Best Use	Recreational cabin site
Interest Appraised	Fee simple title, excluding mineral rights
Effective Date of Value	April 2, 2014
Date of Report	April 2, 2014
Conclusion of Value for Hypothetical 5- Ac. Key Parcel	\$11,000

Conclusion of value for Hypothetical Key Parcels			
Hypothetical Key Parcel	Size	Per/acre	Per/site (RND)
	5.00 acres	\$2,200	\$11,000
	10.00 acres*	\$1,650	\$16,500
	15.00 acres*	\$1,430	\$21,500
	20.00 acres*	\$1,238	\$24,800

-Key Parcel in bold - *Size adjusted *Key Parcels* based on adjustment shown in Addenda

Adjustments		
Date of Value	Date of entry	To be determined
Location	No distinctions within staking area	None
Size, acres	Adjustments for size variations	See addenda
Access	Within ¼-mile from Elliott Highway	1.00
	Further than ¼-mile from the Elliott Hwy.	0.90
Utilities	None available	1.00
Easements	Typical easements are considered in the base value. Other easements or trails across staked parcels to be handled on a case-by-case basis.	To be determined
Building site	Poor: Mostly steep, mostly wet ground, or unstable soils	0.80 to 0.90
	Average: Level to sloping, possibly wooded parcel with adequate drainage	1.00
	Good: Mostly level to gently sloping, well drained and wooded. Multiple building sites	1.10
Amenities	Superior views	1.10
	Unnamed creek or pond frontage	1.05
	Wilbur Creek Trail frontage (or other CAT trail)	1.10
	Tatalina River frontage Note – parcels staked along 200' setback are considered to have frontage.	1.10
Miscellaneous	Differences in parcels discovered during field inspection.	To be determined

Adjustment Process: An adjustment of less than 1.00 means the feature of the staked parcel is inferior to the hypothetical key parcel and requires a downward price adjustment. An adjustment of greater than 1.00 means the feature is superior to the hypothetical key parcel, requiring an upward adjustment. An adjustment of 1.00 means the property feature is similar to the key parcel, and no adjustment is necessary. The adjustments are multiplied to obtain a total adjustment, which is then multiplied by the estimated value of the key parcel to yield a value for the staked parcel.

PREMISES OF THE APPRAISAL

Type of Appraisal and Report

This appraisal is an appraisal report prepared in accordance with Standards Rule 1 and 2 of the current edition of **Uniform Standards of Professional Appraisal Practice** (USPAP) and DNR's Special Appraisal Instructions, DNR Remote Recreational Cabin Site Disposal.

Purpose of Appraisal

The purpose of this appraisal is to estimate current market value of the property described in this report.

Intended Use of Appraisal

The appraisal will be used by DNR to determine the purchase price for parcels to be acquired under the Remote Recreational Cabin Site staking program (AS 38.05.600). Also, the appraisal will determine the minimum bid for administratively surveyed parcels acquired under the Subdivision Auction Program (AS 38.05.035)

User and Client Identity

This appraisal is prepared for the State of Alaska, Department of Natural Resources and the general public.

Property Rights Appraised

Rights appraised are fee simple estate less mineral rights reserved to the State of Alaska under **AS 38.05.125(a)**.

Fee simple estate is defined as:

"Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat."¹

AS 38.05.125(a) states:

Reservation. (a) Each contract for the sale, lease or grant of state land... is subject to the following reservations: "[sic] the party of the first part, Alaska, hereby expressly saves, excepts and reserves... unto itself, its lessees, successors, and assigns forever, all oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils of every name, kind or description, and with may be in or upon said land... [and the right] to occupy as much of said land as may be necessary or convenient... to render beneficial and efficient the complete enjoyment of the property and rights hereby expressly reserved."²

Definition of Market Value

"The most probable price, as of a specified date, in cash, or terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress."³

Effective Date of Value Estimate

April 2, 2014.

Date of Report

April 2, 2014.

¹ The Appraisal of Real Estate, Thirteenth Edition, Appraisal Institute, 2008, p.111

² Alaska Statutes Title 38, Public Land Article 5, State of Alaska, 2012, pp. 610

³ The Appraisal of Real Estate, Thirteenth Edition, Appraisal Institute, 2008, p.23

Exposure Time

Exposure time is defined as the "...estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal."⁴

Exposure time can vary depending on the type of property being appraised and constantly changing market conditions. Supply and demand of similar properties to the subject is an important factor for determining exposure time. Currently, there are limited parcels available throughout the area offered through various government and private programs. Considering the limited availability of parcels on the market, an exposure time of six months to a year is reasonable.

Property History

In 2003, the Department of Natural Resources offered the project area through the Remote Recreational Cabin Site program. In the 2003 offering, 21 parcels were staked. All of the parcels from the 2003 offering have been purchased. The current offering only includes State land within the project boundary that has not been previously disposed. The Department of Natural Resources is the current owner of record.

Scope of the Appraisal**Property and Comparable Sales Inspection**

I have not inspected the staking area beyond the highway corridor. I have inspected all of the comparable sales within the scope of other appraisal assignments. Physical descriptions of the hypothetical Key Parcel and staking area is based on aerial photography, topographic maps, peer appraisal reports, interviews with realtors and various individuals familiar with the area.

Research and Analysis conducted

Interviews were conducted with real estate agents, appraisers, local residents, and other individuals familiar with the area who provided information about trends in value, supply, demand, access, and physical characteristics of the subject properties. DNR records and the Records Office databases were searched for recent comparable sales. Private real estate agent websites were searched for recent listings. Sellers, buyers, and agents were contacted to verify recent sale prices and other transaction details.

After analysis of all available data, appropriate comparable sales were selected. The market value estimate was derived from this process and is based on the following assumptions and limiting conditions.

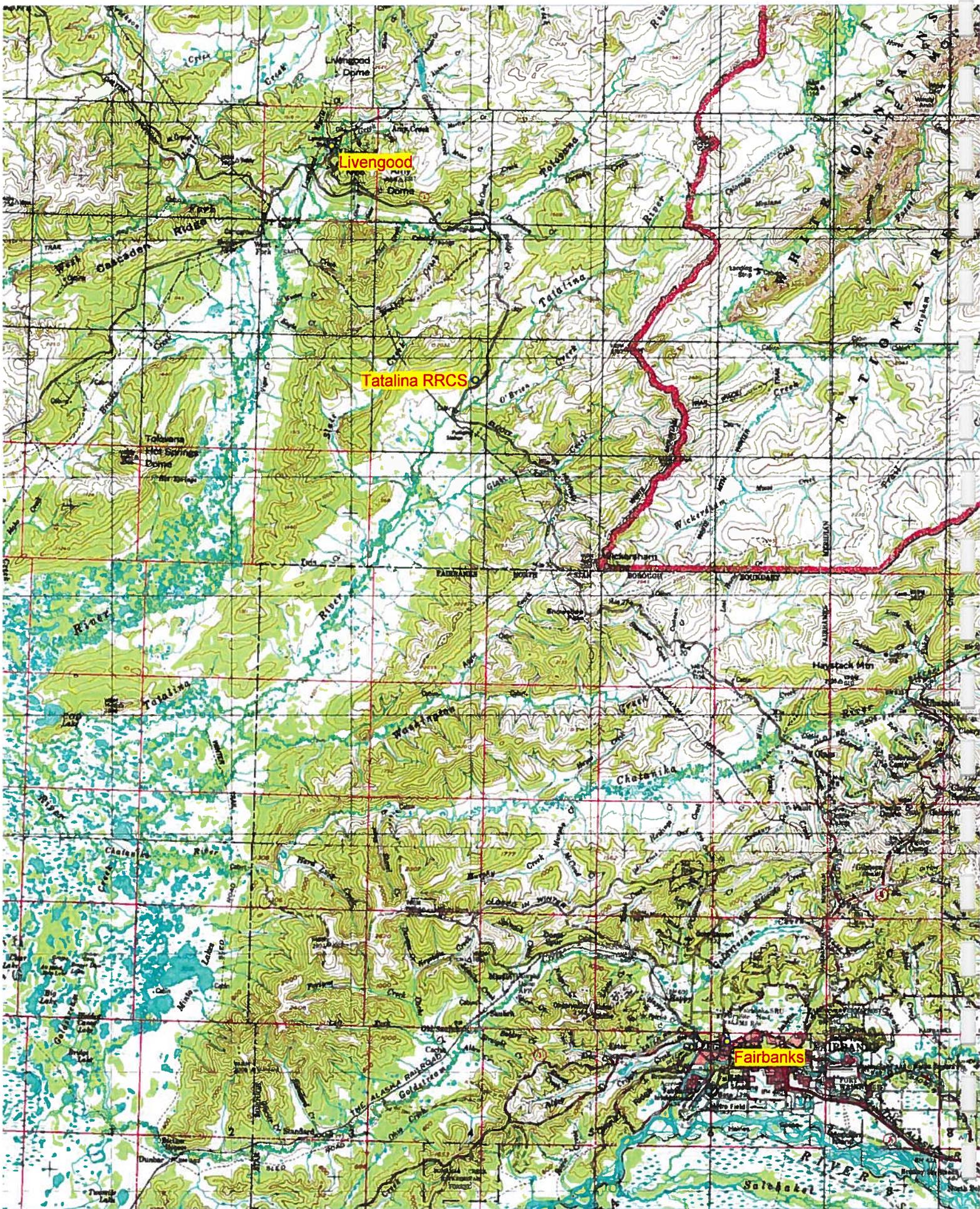
⁴ Uniform Standards of Professional Appraisal Practice 2014-2015, Appraisal Foundation, p.U-2 www.uspap.org/19/

Assumptions and Limiting Conditions

1. The property is appraised as vacant land without structural or site improvements.
2. All engineering studies are assumed to be accurate. Plats and illustrative material included in the report are intended to help the reader visualize the properties.
3. Information furnished by others and included in the report is believed to be reliable but the appraiser does not warrant the accuracy of such information.
4. Unless otherwise noted in the report, the appraiser did not find any evidence that hazardous materials exist on these properties. The estimate of value is based on the assumption that there are no such materials on the property. The appraiser is not qualified to detect these substances. No responsibility is assumed for any such conditions or for any expertise or engineering knowledge that is required to discover these substances.
5. The appraiser, by reason of this appraisal, is not required to give further consultation or testimony, or be in attendance in court with reference to the property in question unless arrangements have been made in advance.
6. The data and conclusions in this report are a part of the whole valuation. Each part of this report is only part of the evidence upon which the final judgment is based. Therefore, no part should be used out of context and by itself alone.
7. It is assumed that there are no hidden or apparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for any such conditions, or for arranging engineering studies to discover them.
8. The estimate of value in this report is not based in whole or in part upon the race, color, or national origin of the present owners or occupants of the properties in the vicinity of the property appraised.
9. Some parcels may contain saw timber, but not necessarily in commercial quantities. The estimated market value does not include the value of commercial timber, if any.
10. Unless noted, the existence of personal property or improvements, if any, could not be confirmed. The properties are appraised "as vacant".
11. In this valuation, various mathematical calculations were used to formulate the opinion of value. These calculations are only aids for the formulation of the opinion of value by the appraiser. Therefore, in the application of these calculations, certain arithmetical figures are rounded to the nearest significant amount.
12. The appraiser assumes no responsibility for legal matters. The subject lots are assumed to be free and clear of encumbrances, except as otherwise noted, and title is assumed to be marketable.

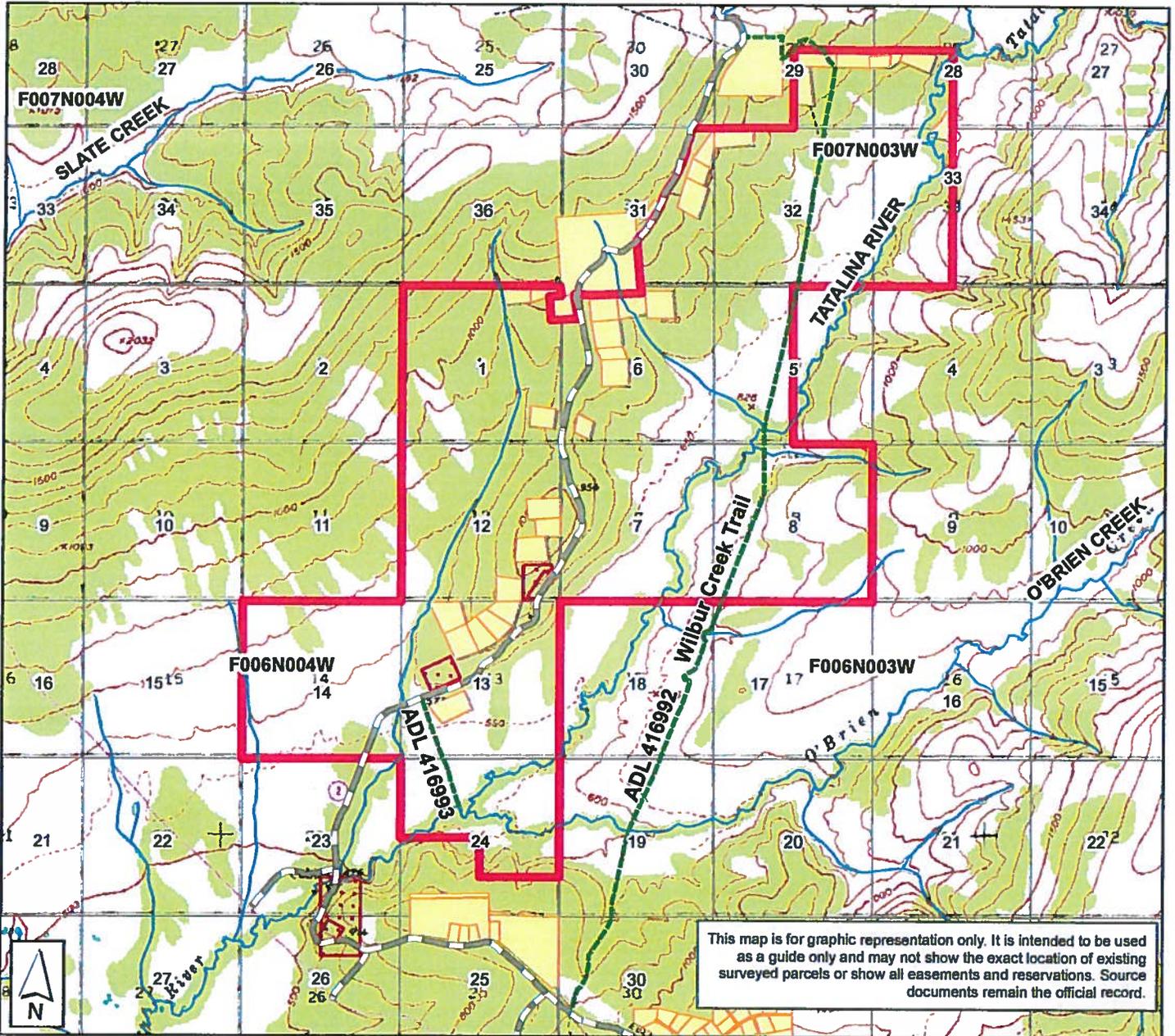
Extraordinary Assumption

At the time of the appraisal, information about the staking area is based on preliminary information. It is assumed that setbacks, easements and other information described in this report will not change. The appraiser reserves the right to amend the appraisal if changes that substantially alter the information provided in this report occur.



Agency Review: Tatalina II

ADL 417480



This map is for graphic representation only. It is intended to be used as a guide only and may not show the exact location of existing surveyed parcels or show all easements and reservations. Source documents remain the official record.

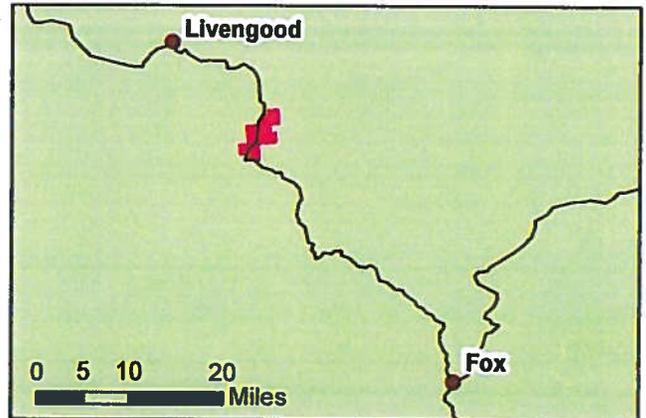


LFR 2/7/2014

USGS QUAD 1:63,360
 Livengood B-3
 Township 6 North, Range 3 West,
 Township 6 North, Range 4 West,
 Township 7 North, Range 3 West,
 Fairbanks Meridian

For more information contact:
 Southcentral Project Development Team
 Department of Natural Resources
 Division of Mining, Land, and Water
 Land Sales & Contract Administration Section
 Phone 907.269.8594
 Fax 907.269.8916
 Email landsales@alaska.gov

- Hydrology
- Existing Trails
- Elliott Highway
- Surveyed parcels
- Project Area
- Resource Sale
- Section
- Township



PRESENTATION OF DATA

Market Area –

Livengood⁵

Livengood lies 50 miles northwest of Fairbanks on the Dalton Highway, at its junction with the Elliott Highway within Section 15, T8N, R5W, Fairbanks Meridian. Livengood is located within the Manley Hot Springs Recording District. Gold was discovered on July 24, 1914, on Livengood Creek by N.R. Hudson and Jay Livengood. A village was founded near their claim as a mining camp during the winter of 1914-15, when hundreds of people came into the district. A post office was established in 1915 and was discontinued in 1957. Most homes in Livengood are seasonally-occupied. According to Census 2010, there were 34 housing units in the community and 7 were occupied.

About two-thirds of homes are completely plumbed, with individual wells and septic tanks. The Livengood landfill at mile 73 Steese Highway is closed. Electricity is provided by individual generators. Most of the residents are seasonal. There are limited facilities. The local economy is limited to seasonal mining and Department of Transportation maintenance positions. Year-round employment is limited. Some residents are retired. The highway provides some roadside service opportunities.

Fox

The Tatalina Remote Recreational Cabin Site Staking Area is located roughly 40 miles north of Fox, a small community north of Fairbanks that lies at the junction of the Steese and Elliott Highways. There are a small number of local retail services, mainly a gas station, a restaurant, and a road house. The majority of the residents are employed in Fairbanks. Three quarters of households in the community are fully plumbed, using individual water wells or water delivery and septic tanks. A central water source, owned by the State, is available at 1/2 mile Elliott Highway. Refuse is collected from dumpsters and transported to the Borough landfill. Electricity is provided by Golden Valley Electric Association. There are no state operated schools. Emergency services are provided by local volunteers.

Manley Hot Springs

Manley Hot Springs is a small community of 70+ residents located 5 miles north of the Tanana River, 160 road miles west of Fairbanks. The area has a cold, continental climate typical for interior Alaska with average temperatures ranging from the upper 50's in summer to -20°F in winter. Extremes have been recorded from 93°F to -70°F. Most of the residents support themselves by multiple jobs including: gold mining, tourism, government, and a semi-subsistence bartering system. Residents haul water from a community wellhouse, while public buildings have private wells. The community has a local clinic, roadhouse, landfill, and school. A federally recognized tribe (Manley Village Council) is located within the community

The most notable characteristic is the geothermal hot springs located just north of town. Naturally occurring hot springs have been an economic advantage for the community since 1902, when a mining prospector named John Karshner claimed several hot springs and started an ambitious vegetable farm. The community boomed during the gold rush era when in 1907 a hotel was built complete with 45 guest rooms, steam heat, electric lights, hot baths, a bowling alley, and an Olympic-size indoor heated swimming pool. Nowadays, tourism is still important to the local economy. One individual has developed a small-scale commercial hot springs attraction.

⁵ All information regarding Market Area information derived from <http://www.commerce.state.ak.us/dca/commdb/CIS.cfm>

Property Description

Offering Information	
Proposed Number of Staking Authorizations	30
Parcel Size	5-20 acres
Gross Project Area	6,549 acres
Net Offering	600 acres
USGS Topography Map	Livengood B-3
MTRS	T006N003W, T006N004W, T007N003W; Fairbanks Meridian
Physical Characteristics	
Location	The project area is located approximately 38 miles north of Fairbanks, along a portion of the Tatalina River drainage, approximately between Miles 45.5 and 51.5 of the Elliot Highway.
Terrain and Major Features	The terrain includes flat lowland areas along the Tatalina River drainage and gentle to steep slopes along the Elliot Highway and surrounding domes. Elevation varies from approximately 550 feet at the lower reaches of the Tatalina to approximately 1300 feet in the hills.
Access	Access is provided by off-road vehicle in the summer and winter. The Elliot Highway bisects the project area, and provides access to existing parcels and trails. Direct highway access may be limited or consolidated as a condition of offering.
View	The view is surrounding hills, mountains, and the Tatalina River drainage.
Climate	Climate is typical of interior Alaska with winter temperatures reaching -50° F and summer temperatures approaching 90° F. Annual precipitation is approximately 10-11 inches.
Soils	On broad high ridges, valleys, foot slopes and steep north-facing slopes, soils are poorly-drained gravels. On terraces and outwash plains soils are typically moderately well-drained loams.
Vegetation	The vegetation varies from mosses, low shrubs and black spruce at lower elevations and along the Tatalina River drainage. Vegetation at higher elevations consists of mixed stands of birch, spruce and poplar.
Water Source	Drainages and lakes provide surface water within the staking area. Water quality is unknown.
Local Information	
Fire Management Option	The majority of the project area has a "Full" fire management option. Those lands east of the Tatalina River within F006N003W and F007N003W have a "Limited" fire management option.
Game Management Unit	The project area is within Game Management Unit 20B.
Alaska Coastal Zone	The project area is not within a coastal district or coastal zone.
Flood Hazard	Flood Information Maps are not available for the staking area.
Platting Authority	The project area is within the Unorganized Borough.
Easements, Reservations, and Conditions	
Title	Patented State Land: Case files GS 3469, 3470, and 3484. Patent Nos. 50-88-0352, 50-88-0362 and 50-93-0260, and 50-88-0354 and 50-93-0183, respectively.
Allowed Uses	Remote Recreation Cabin Sites are for recreational use only. No commercial use or permanent residence is allowed while under lease. Once the parcel is under purchase contract, or conveyed into private ownership, these restrictions no longer apply.
Improvements	Prior to construction of any structure or waste disposal system, contact the platting authority for any permits or for required setbacks from water bodies, lot lines, and easements.

Setbacks and Other Restrictions	<p>Parcels are subject to a 100-foot building setback from the ordinary high water mark of water bodies determined to be public or navigable. Water-dependent structures may be allowed within the building setback. Area plan guidelines and DMLW riparian protection guidelines will be consulted during the decision process to determine additional setbacks and other restrictions. In addition, staked parcels will be subject to the following:</p> <ul style="list-style-type: none"> • A 200-foot staking setback from the Tatalina River • A 300-foot staking setback from the Elliot Highway • A 50-foot staking setback from the Wilbur Creek Trail
Public Access and Utility Easements	<p>Staked parcels may be subject to the following:</p> <ul style="list-style-type: none"> • A public access and utility easement 30 feet in width along all interior parcel lines • A continuous easement 50 feet upland from the ordinary high water mark of public or navigable water bodies • A 100-foot easement centered on any surveyed or protracted section lines • A 60-foot easement centered on existing trails through and along staked parcels • A 100-foot building setback upland from the ordinary high water mark of public or navigable water bodies • A 5-foot survey easement from the nearest practical point on the property boundary to control monuments within the parcel and an easement with a radius of 5 feet around the control monument, and as applicable, a 5-foot wide direct line-of-sight easement from the control station to an azimuth mark or other control monument
Public Water Bodies	<p>Lakes larger than 50 acres in size or streams larger than 50 feet in width are navigable and lakes larger than 10 acres in size or streams larger than 10 feet in width are public for purposes of AS 38.05.127. In addition, waters may be determined public or navigable water consistent with AS 38.05.965 (18). Agency and public comments will be consulted during the decision process to determine which water bodies are public or navigable prior to staking. Additional determinations may be made at the time of parcel survey.</p>
Waste Disposal	<p>All on-site waste water disposal systems must meet the regulatory requirements of the Alaska Department of Environmental Conservation.</p>
Reserved Areas	<p>Reserved areas may be imposed prior to offering, and will be depicted on the staking map. There are no reserved areas identified at this time.</p>
Oil and Gas, Minerals	<p>The state retains ownership of all oil, gas, coal, ore, minerals, fissionable materials, geothermal resources, and fossils that may be in or upon the land that it sells (AS 38.05.125). The state reserves the right to enter onto the land to explore for and develop these mineral resources. The state may lease them to mineral developers or allow mining locations to be staked. However, Alaska law also provides that the surface owner will be compensated for damages resulting from mineral exploration and development (AS 38.05.130). Mineral orders closing an area to new mineral entry, where they have been established, close the area to exploration and development of locatable minerals such as gold, copper, platinum, et cetera. Such mineral orders do not apply to leasable minerals, including oil and gas leasing, coal leasing, shallow gas leasing, or exploration licensing for such, nor do they preclude reasonable surface access to these resources. The entirety of the project area is closed to mineral entry through Mineral Closing Order (MCO) No. 788.</p>
Area Plan Information	<p>Tanana Basin Area Plan for State Lands, Management Unit 2L O'Brien Creek, Elliot Highway, Subunits 2L1c and 2L6c. Lands are classified Settlement under Classification Order (CL) No. NC-90-002 and CL NC-90-002 Amendment #26.</p>

DATA ANALYSIS AND CONCLUSION

Valuation Analysis

Three approaches to value are considered to determine the market value estimate.

Income Approach

The income approach for valuation is used primarily for income producing properties. It utilizes the capitalization process to discount future anticipated net income to a present value. It is not common to lease vacant land for a residential use; therefore, data that supports this approach is not available.

Cost Approach

The cost approach is based on the assumption that an informed buyer would pay no more than the cost of producing a substitute property with the same utility as the subject property. This approach will separate the value of the land from the value of the improvements to determine the cost of reproducing the improvements. The cost approach is most effective for appraising properties that have newer improvements. Since the parcel is vacant, the cost approach will not be used.

Sales Comparison Approach

The sales comparison approach considers actual sales or prices asked for properties that have similar characteristics of the subject properties. Adjustments are made to the comparison properties so as to determine a price at which they would have sold if they had identical characteristics as the subject properties. This derived price then indicates a value for the subject properties. Some of the characteristics considered include general market conditions, sales terms, location, highest and best use and physical features. Of the three approaches to value, only the sales comparison approach is applicable.

Key Parcel Method

In appraising more than one similar parcel, it is an accepted practice to appraise a key parcel that is most representative of the other parcels being appraised. The key parcel may be a hypothetical parcel or an actual parcel. The value of the remaining parcels is then based on a comparison to the key parcel. This methodology replicates typical developer thinking, and will be utilized. The same adjustments and procedures are applied to the key parcel value to indicate the market value of a parcel being appraised, except the direction of adjustment is reversed when comparing appraised parcels to the key parcel. Superior features require a positive adjustment compared with the appraised parcel; inferior features require a negative adjustment.

Explanation of Adjustments

DNR appraisal instructions state that the appraiser may develop and use quantitative or qualitative adjustments. Ideally, the value differences for any price adjustment are measured by comparing prices of paired sales that are very similar except for the feature of comparison to be measured. When market sales do not support quantifiable adjustments for differences and the comparable sales, the appraiser must use personal knowledge of overall trends, opinion surveys, and/or judgment in making adjustments. The conventional sequence of adjustments is property rights conveyed, financing terms, conditions of sale, time, location, and physical features.

An adjustment of less than 1.00 (or $<$) means the sale feature is superior to that appraised property and requires a downward adjustment to indicate the value of the key parcel. An adjustment greater than 1.00 (or $>$) means that the sale feature is inferior to the subject's feature which requires an upward adjustment to indicate the value of the key parcel. An adjustment of 1.00 (or $=$) means the sale feature is similar to the key parcel, no adjustment is necessary. The adjustments are multiplied to obtain a total adjustment, which is then multiplied by the sale price to indicate the value of a key parcel.

Qualitative adjustments are noted as superior (-), inferior (+), or equal/similar (=). The overall comparability of each sale is analyzed to bracket a probable value for the subject. In many cases, combinations of both quantitative and qualitative adjustments are used.

Due to the confidentiality of sales information in the State of Alaska, the valuation section of the report is unavailable online. The entire report can be reviewed at the DNR Public Information Center:

In Anchorage

(in the Atwood Building)
550 W. 7th Ave. Suite 1200, Anchorage AK, 99501
Phone (907) 269-8400
Fax (907) 269-8901
TDD for hearing impaired (907) 269-8411
e-mail: dnr.pic@alaska.gov
Business hours 10:00 am to 5:00 pm M-F.

In Fairbanks

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3700 Airport Way, Fairbanks, AK 99709
Phone (907) 451-2705
Fax (907) 451-2706
TDD for hearing impaired (907) 451-2770
e-mail: fbx-pic@alaska.gov
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In Juneau

(Southeast Div. of Land)
400 Willoughby Ave., 4th Floor, Juneau AK 99801
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Business hours 10:00 am to 5:00 pm M-F.