



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

MAR 9 2006 A

Merchant's Laclede Building, 408 Olive Street, St. Louis, Missouri

Project Number: 9169

Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I want to thank you and your associates, for meeting with me in Washington on February 14, 2006, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Merchant's Laclede Building is consistent with the historic character of the property, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 7, 2005, by Technical Preservation Services, National Park Service, is hereby reversed.

Built in 1886-1888 and modified in 1906, the Merchant's Laclede Building was listed in the National Register of Historic Places on August 6, 1998. The National Register documentation cites its significance in architecture as a notable local example of the "late-19th century commercial style," and as "the earliest surviving example of St. Louis's formative skyscraper era." Technical Preservation Services (TPS) found that the completed rehabilitation of this "certified historic structure" did not meet Standards 2 and 9 of the Standards for Rehabilitation because of the new canopy constructed over the Fourth Street entrance and the manner in which an entrance on Olive Street was infilled.

The design for a canopy was submitted in the Part 2 certification, including a drawing dated August 24, 2004, and was approved by TPS in a letter dated March 9, 2005. However, the canopy actually constructed is significantly wider than the approved design, extending beyond the piers that frame the entrance. On the south side the extended canopy covers a secondary, accessible, door adjacent to the revolving door main entrance. On the north side the canopy was extended a symmetrical distance.

In making my decision in this case, I note first that TPS approved the concept of a canopy, its location, and appearance. The objection is to the width of the canopy as built. The wider canopy still maintains the overall symmetry of the facade, which is a character-defining feature. The

canopy is consistent in location, scale, and design, with the design originally approved for the building. Consequently, I find that the canopy in the completed rehabilitation does not contravene either Standard 2 or 9. Standard 2 states: "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided." Standard 9 states: "New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."

Similarly, I find that the infill of the entrance on Olive Street does not impair the historic character of the building. The entrance was a secondary one, and TPS approved closing the entrance and the removal of the existing, non-historic door, and its replacement with infill that does not serve as an entrance, but retains the "sense of an entrance" at this location. However, the configuration and character of the new infill as built was cited as failing to retain the "sense of an entrance." I disagree with this assessment. The new infill substantially resembles doors with a kick plate, surmounted by a large transom. It appears as if the entrance doors had been left but rendered inoperable by the removal of the handles. In all other respects, the new infill respects the design of the entrance bay into which it was inserted. As a result, I find that this aspect of the project also meets the Standards for Rehabilitation.

Accordingly, I find that the completed rehabilitation maintains the overall historic character of the Merchant's Laclede Building and that the project meets the Secretary of the Interior's Standards for Rehabilitation. The Request for Certification of Completed Work previously submitted for this project has been signed and is enclosed.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

cc: SHPO-MO
IRS