



United States Department of the Interior

NATIONAL PARK SERVICE

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

H32 (2280)

SEP 25 2006

Re: Cupples Station Warehouse Historic District
Building 7, 1014-1030 Spruce Street
Building 8, 1006-1010 Spruce Street
Building 9, 900-910, Spruce Street

Project Number: 18013

Taxpayer's Identification Number:

Dear

I have concluded my review of your appeal of the April 3, 2006, decision of Technical Preservation Services, National Park Service. 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 thank your representatives, _____ for meeting with me in Washington, D.C., on July 27, 2006.

After careful review of the complete record for this project, I have determined that Buildings 7, 8, and 9 contribute to the significance of the Cupples Station Warehouse Historic District (listed in the National Register of Historic Places on June 26, 1998), and that these buildings were not functionally related historically to serve an overall historic purpose. Therefore, that portion of the decision issued on April 3, 2006, by Technical Preservation Services, National Park Service, with regard to the historical relationship among the buildings is hereby reversed. The buildings remain "certified historic structures" for the purposes of rehabilitation.

As the National Register of Historic Places nomination for the property explains, Cupples Station was the first planned warehouse and wholesaling center in the nation. It provided warehousing space to multiple tenants, most of whom were wholesale grocers, and revolutionized warehousing and shipping operations through an unprecedented degree of integration. Employees of the Cupples Company coordinated all shipping and receiving operations. The original Cupples Station Complex (no longer extant) centered on the tracks of the Terminal Railroad Association, multiple spur lines, and an elaborate system of interconnected platforms, ramps, loading docks, and hydraulic freight elevators, which in turn facilitated the rapid movement of goods to and from warehouses and various transportation systems. The multiple

innovations embodied in the design, layout, and operation of the complex proved a boon to tenants, who avoided drayage costs and achieved marked increases in efficiency. The greatest benefits accrued to the wholesale grocery firms that were the primary, though not exclusive, occupants of the complex. Because the services of the Cupples Company regularized incoming and outgoing shipments of goods, these firms were able to concentrate on their wholesaling operations, a significant advantage in a highly competitive industry.

In terms of its historical development and operation, the Cupples Warehouse Historic District is a unique property, and for the purposes of the certification of significance, it is anomalous. The original Cupples Station Complex functioned as a single entity due to the physical interconnectedness of its component buildings; the integration of each building with the central system of platforms, ramps, loading docks, and freight elevators; and the coordinating operations of and services provided by the Cupples Company. Buildings 2, 3, and 5 were expressly designed to follow the curvature of the Terminal Association's tracks and adjacent spur lines. The design of Building 1 permitted four spur lines to run directly into it for the purpose of expediting the loading and unloading of freight. Buildings 1 and 2 were connected by a small structure that provided office space to agents and brokers of importers and manufacturers engaged in ongoing business with tenant firms. Thus, the complex was specifically designed and operated to serve an overall purpose—the warehousing and shipping operations of its tenants—and each component contributed directly to this purpose. In addition, the Cupples Company, not tenant firms, gave the complex its outward identity. In this regard, the example of Building 1, the single largest structure in the complex, is illustrative. Throughout the period of significance, it was known as the Samuel Cupples Real Estate Company Building, even though most of its eight component bays were occupied by wholesale grocery houses.

The later buildings erected (those that remain extant today) differed in several ways. First, they were specifically built to serve the needs of individual tenants committed to long-term leases. Thus, the respective identity of each building reflected its occupant, not the Cupples Company. Second, these buildings were freestanding and capable of operating as independent structures. Although elevated bridges gave Building 9 limited interconnectedness with the Cupples Station Complex and the adjacent Mansur-Tebbetts Building (no longer extant), it appears to have been an exception (and perhaps unique). Building 9 was not connected to either Building 7 or Building 8, and Buildings 7 and 8 were not physically interconnected. Moreover, instead of being designed for close integration with the system of platforms, ramps, loading docks, and freight elevators in the Cupples Station Complex or any extension thereof, the later buildings had square or rectangular footprints with loading docks set alongside spur lines. Thus, the services of the Cupples Company were optional, not essential. Third, the later buildings erected were occupied by a greater variety of businesses, and the specific needs of each tenant appears to have influenced the design of the building it occupied. Whereas the Cupples Station Complex was occupied by wholesale grocery firms and closely-related businesses with similar needs, occupants of later buildings included at least two paper companies, a linoleum and rug company, a plate glass company, a bag manufacturer, and a corrugating company. The fact that all of these enterprises needed large amounts of square footage and carried out a variety of activities in their respective buildings had important architectural implications. The Simmons Hardware Company, the occupant of Building 9, provides a telling example: it maintained showrooms and offices on the first two stories of the structure and used the other six-and-a-half stories for

warehousing space. Consequently, it appears that the tenants of the later buildings could not have been adequately served in a complex such as Cupples Station but instead required buildings that allowed for some degree of customization, greater autonomy of operations, and an independent identity, even if the Cupples Company continued to provide some services related to the movement of freight and shipping of goods.

Overall, the differences between the original Cupples Station Complex and the later buildings erected are considerable. Whereas the buildings comprising the Cupples Station Complex were functionally interrelated during the period of significance, the later buildings, which comprise the resources in the listed district, were not. For these reasons, I have determined that Buildings 7, 8, and 9 were not historically functionally interrelated to serve an overall purpose.

As Department of the Interior regulations state, my decision is the final administrative decision regarding certifications of significance. 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,

A handwritten signature in black ink, appearing to read "John A. Burns", with a long, sweeping underline.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO/MO
Internal Revenue Service