



# United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

FEB 06 2008

Humboldt Building, 533-41 North Grand Boulevard, St. Louis, MO  
Project Number: 9127

Dear

My review of your appeal of the decision of Technical Preservation Services (TPS), 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. Thank you for meeting with me in Washington on November 29, 2007, along with \_\_\_\_\_ 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 Humboldt Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet the Standards 2 and 6 of the Secretary of the Interior's Standards for Rehabilitation. Accordingly, the August 30, 2007, decision by Technical Preservation Services, National Park Service, is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1905, the Humboldt Building was certified as contributing to the Midtown Historic district on March 25, 2002. The rehabilitation of this "certified historic structure" was found not to meet Standards 2 and 6 by TPS owing to the removal of plaster from perimeter walls and the removal of ceiling surfaces in order to leave these surfaces exposed.

With respect to the plaster removal, I agree with the TPS determination and find that the removal of historic plaster to expose bare brick and the removal of the finished ceilings does not meet Standards 2 and 6 and is therefore not consistent with the historic character of the property. Despite being a popular contemporary practice, both the removal of historic plaster and the removal of the finished ceilings, which were character-defining features of this historically finished building, are inappropriate as rehabilitation treatments and cause the project to contravene Standard 2 which 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,*" and Standard 6 which states, "*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*"

In arriving at this decision, I reviewed, as part of the record, your application. Part 2 of your original application, dated December 31, 2001, outlined a five-phase project and provided detailed information on

Phase 1. A subsequent amendment, dated November 17, 2004, rearranged the project into six phases and provided drawings for the middle phases. TPS reviewed and approved the work outlined for the early and middle phases in the amended Part 2 application, however, a detailed description of the work to be completed in the final phases, specifically the tenant build out, was never submitted for review. Item Number 4 in the original Part 2 application states, "First phase construction will remove all materials which are not original throughout." The phasing plan of the same date states under Phase 1, Item C, that the work will include, "Removing all non-historic partitions, suspended ceilings and lights." The amended Part 2 application, referencing Item Number 4 in the original Part 2 application, states, "On tenant spaces floors two through six, all existing interior walls, all plumbing, electrical, mechanical equipment, associated piping, are to be removed." The amended phasing plan of the same date states that Phase 4 will include, "Demolition of the existing interior walls, plumbing, electrical and mechanical equipment and piping in the former office spaces on floors two through six."

The set of drawings by Trivers Associates, Inc. entitled "Interior Demolition of Non-Historic Offices on Floors Two Thru Six," dated July 2, 2004, includes these statements:

**General Demolition Notes**

\* This project is a renovation following the federal Secretary of the Interior's Standards for Rehabilitation. It will be reviewed for compliance with these regulations by the State Historic Preservation Office and the National Park Service. By adhering to these standards the building will qualify for federal and state historic tax credits and remain on the National Register of Historic Places.

\*\* Only framed gyp. board walls or furring is to be removed during this demolition.

In considering these statements collectively, the regulations give precedence to the written application form over supplementary material submitted with it (36 CFR 67.3.b.5). I note that the Part 2 application, as amended, clearly indicates that non-historic interior partition walls on floors two through six would be removed. However, there is no mention of removing historic finishes. The two cautions on each of the demolition drawings, directing adherence to the Secretary's Standards, and limiting the demolition to framed gypsum board walls or furring, similarly suggest that historic finishes will not be removed.

Your intention to leave the brick exposed along the exterior walls and to leave the underside of the floor slabs unfinished was not stated in the Part 2 application, as amended, or in the accompanying drawings. As a result, TPS was unaware of your decision to leave the historically finished walls and ceilings exposed and unfinished. You pointed out during our meeting that the brief phasing plan and architectural drawings in your Part 2 application, as amended, did not state that these surfaces would be finished in the completed rehabilitation. However, I note that the cited documents also did not state that the areas that had been stripped of their historic finishes would remain so in the completed rehabilitation. Further, it is unfortunate that the designs for the tenant build out cited in the phasing plans were not submitted for review and approval prior to completing the work. The regulations state: *Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk* (36 CFR 67.6).

Because the completed project removed significant character-defining features and consequently diminished the historic character of the office spaces on floors two through six, in violation of Standard 2, and failed to replace those character-defining features to match the old in design, color, texture and other visual qualities, in violation of Standard 6, I find that the overall impact of the rehabilitation on the building does not meet the Secretary of the Interior's Standards for Rehabilitation.

While the project as completed cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if corrective measures are undertaken. Specifically, the exposed brick along the exterior walls and unfinished ceilings must be refinished with plaster or drywall in keeping with the historic character of the spaces. This work would allow the project to be certified as meeting the minimum requirements for certification established by law.

If you choose to proceed with the corrective measures described above, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Missouri State Historic Preservation Office to Technical Preservation Services, National Park Service, Attention: \_\_\_\_\_ Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is so designated by the NPS.

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,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long horizontal stroke at the end.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

Enclosure

cc: SHPO- MO  
IRS