



## United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240



February 19, 2014

Via Certified Mail

Re: **12, 14, 16 and 18 East 62<sup>nd</sup> Street, New York, New York**  
Project Numbers: **24439, 24440, 24441, and 24442**

Dear

I have reviewed your appeal of the May 2, 2013, decision of the National Park Service's Technical Preservation Services (TPS) denying certification of the historic rehabilitation of the four properties cited above. You initiated your appeal under the Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me on July 25, 2013, and for providing a detailed account of the projects.

Prior to the appeal meeting, in a letter dated June 4, 2013, you stated that it was your intent to assure that the completed work was compliant with the Secretary of the Interior's Standards for Rehabilitation (the Standards). At the appeal meeting, I requested more detailed information regarding documentation of the pre-rehabilitation conditions, the basis for the proposed remediation work. That additional information was submitted with a letter from you dated September 26, 2013. After careful review of the complete record for this project, including the additional information recently provided to me, I have determined that this project would meet the Standards if (and only if) you satisfactorily complete the additional remedial work described in this letter.

TPS found that completed rehabilitation of these "certified historic structures" did not meet the Standards owing to numerous interior treatments, principally involving the removal of cornice moldings, window surrounds, paneled window bases, and similar features, and their replacement with new elements that did not match the historic ones removed.

I concur with TPS that these actions have diminished the known historic character of these structures, and have thus caused the projects to contravene Standards 2, 5, and 6, for the reasons articulated in its letter. 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 5 states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" Standard 6 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.*"

However, the additional materials submitted by \_\_\_\_\_ confirm that the affected features were carefully documented prior to the rehabilitation and thus can provide the basis to accurately match the features removed. Their proposals are accompanied by detailed drawings and photographs that provide the profiles and dimensions of the features to be reinstalled. Accordingly, if the additional work were undertaken and completed as proposed, it would suffice to satisfy the present impediments to certification.

If you wish to pursue certification by performing the additional remedial measures described in the September 26, 2013 letter, then please advise me in writing of that fact within 30 days after your receipt of this letter, at the same time providing me with a schedule for the timely completion of the work. You must also submit to me, after you complete the remedial work, an amended Historic Preservation Certification Application Part 3—Request for Certification of Completed Work, including photographs of the completed work. Please also provide the Pennsylvania State Historic Preservation Office with a copy of your amended Part 3 application. Upon approval of the amended Part 3 application, I will issue the final decision regarding your appeal, designating the four properties "certified rehabilitations."

If I do not hear from you within 30 days after your receipt of this letter, then I will assume that you do not wish to pursue certification, and I will issue a brief decision letter affirming TPS's May 2, 2013, decisions denying certification for the projects.

If you have any questions about this letter, please call me at (202) 354-2118.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-NY  
IRS