

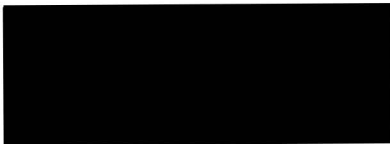


# United States Department of the Interior

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



August 12, 2020




Re: **First National Building, 660 Woodward Avenue, Detroit, Michigan**  
Project Number: **26677**

Dear 

I am writing to clarify and finalize outstanding matters in my appeal decision of May 8, 2019, regarding the First National Building. In that decision, I addressed each of the denial issues TPS had cited in its June 5, 2018 Decision denying the Part 3 – Request for Certification of Completed Work application for the First National Building. Those issues were: 1) incompatible new exterior signs, 2) improper repair work to the historic plaster ceilings in the west lobby, 3) the interior tenant build-out to floors 20-23, 4) the ceiling treatment within the Shake Shack restaurant, 5) storefront changes to three bays of the façade and the HVAC system in the Central Kitchen restaurant, and 6) a large sidewalk seating enclosure and canopy for the Central Kitchen restaurant.

Regarding Denial Issues 1, 2, 3, and the storefront changes in Issue 5, I determined that they are compliant with the Standards and dismissed them as denial issues in my previous decision.

Regarding Denial Issues 4 and 5, I identified remedial measures that could bring them into conformance with the Standards. First, as you offered in the appeal presentation, in the Shake Shack interior, install rigid acoustical panels below the new MEP utilities but above the window heads to recreate a planar ceiling. Second, as you offered in the appeal presentation, in the Central Kitchen interior, reconfigure the HVAC ductwork to reveal more of the historic plaster ceiling finishes by reducing the number of ducts from three to two, and moving the ducts to less intrusive locations.

On August 4, 2020, I received from  photographs of the completed remedial work to the ceiling of the Shake Shack interior and the HVAC ductwork in the Central Kitchen interior. After reviewing the photographs, I have determined that the completed remedial work in the Shake Shack and the Central Kitchen interiors complies with my stipulations and complies with the Standards. Accordingly, I hereby dismiss Issues 4 and 5 as denial issues.

Regarding Denial Issue 6, in the appeal presentation you had proposed a new conceptual design for the Central Kitchen outdoor dining enclosure. Although I found the proposed new design to be an improvement over the design had TPS denied, I determined that the proposal lacked detail and was significantly different from the design TPS reviewed, which caused it to be beyond the scope of this appeal. Consequently, I directed that you would need to submit the proposed changes in the form of an amendment to TPS through the normal process.

I understand that you have submitted an amendment to TPS through the normal process and that TPS determined that the proposed revised design did not meet the Standards. That determination is beyond the scope of this appeal, and you must consult with TPS about the specific aspects of the revised design in the amendment that do not meet the Standards. If TPS were to review and deny certification of a future Part 2 amendment, this decision would not preclude an appeal of that potential future decision.

In summary, of the six denial issues TPS cited in its June 5, 2018 Decision, Issues 1, 2, 3, 4, and 5 have been reversed by being either dismissed as denial issues or resolved by your successful completion of remedial work. As described in my May 8, 2019 Decision, Denial Issue 6 was resubmitted to TPS for further consideration. Denial Issue 6 thus remains unresolved and beyond the scope of the current appeal. The overall project cannot become a "certified rehabilitation" eligible for the tax incentives until Denial Issue 6 is successfully resolved.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the June 5, 2018 Decision that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning the 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, FAPT  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-MI  
IRS

[REDACTED]