



United States Department of the Interior

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



August 1, 2023

[REDACTED]

Property: **The Breakers Hotel, Long Beach, CA**
Project Number: **38731, Part 2**
Appeal Number: **1668**
Action: **Final Administrative Decision**

Dear [REDACTED]

I have concluded my review of your appeal of the December 19, 2022 Decision of Technical Preservation Services (TPS), National Park Service, denying certification of the Part 2 –Description of Rehabilitation application and Amendment #1 for the property cited above (the Decision). The appeal was initiated and conducted in accordance with 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, [REDACTED] for [REDACTED] for meeting with me via videoconference on March 9, 2023, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the materials presented at your appeal, the additional information you submitted after the appeal, as well as the additional research I conducted, I have determined that the proposed rehabilitation of The Breakers Hotel is consistent with the historic character of the property and meets the Secretary of the Interior’s Standards for Rehabilitation (the Standards). Accordingly, I hereby reverse the denial of certification issued by TPS in the Decision.

The Breakers Hotel is a fifteen-story hotel designed by master architects Walter & Eisen in the Spanish Colonial Revival Style and completed in 1926. In 1933, the hotel closed

due to damages caused by the Long Beach earthquake. In 1933, the hotel was purchased by hotelier Conrad Hilton, and The Breakers Hotel operated under the Hilton brand until it was sold in 1947. The hotel's period of significance is within this timeframe between 1926 and 1947. Between the years 1938 and 1947, the hotel underwent substantial alterations both to the exterior as well as to the main interior public spaces, which included the primary ground/entrance floor. Exterior changes were made to the hotel's primary (north) elevation where the original 1926 storefronts west of the main entrance were replaced with new storefronts; and to the east, where the storefronts were partially infilled and replaced with multilight windows. During this same time, hotel rooms on the thirteenth floor were demolished to build the Sky Room and the associated terrace. Other significant changes included the addition of new "Chicago-Style" windows on the second floor along the north, east, and south elevations; enclosure of the original exterior staircase, and the addition of the concrete "pillbox" atop the hotel providing a distinctive arcaded lantern atop the building. Interior alterations during Hilton's ownership included changes to the main dining hall, the former "Hall of Galleons," located on the main ground floor. During this timeframe, the dining hall was subdivided to create a new substantially larger "back-of-house" kitchen; and a new restaurant called the "Grill Room," which occupied a much smaller footprint than the original dining hall. Hilton also installed a new main reception desk, coat room, cocktail lounge, and entrance lobby and a separate vestibule for the new Grill Room. The original retail spaces along the north (or main) façade were incorporated into the expanded hotel lobby and were no longer accessed from the exterior.

After 1947, the Breakers Hotel changed ownership multiple times, undergoing even more alterations over time including modifications to the storefronts on the north elevation and seismic reinforcement in 1989 when the hotel was converted into senior residential living apartments. During the time the hotel was being used for senior living, other alterations included the complete remodeling of the original Sky Room and the creation of a new dining room for senior adults within the former Dining Hall space occupied by the Grill Room/Kitchen area during the Hilton era. This is the same space as the original 1926 era "Hall of Galleons." During this renovation in 1989, the 1939 Hilton-era Grill Room and large industrial kitchen were removed, and in essence returned the volume of the former dining hall space to its 1926 configuration.

The current project returns the former hotel from senior apartments back to its original use as a luxury hotel. The project work includes preservation and rehabilitation of the historic main hotel lobby and lounges; retention and rehabilitation of the original hotel entry lobby; the reconstruction of the historic former retail facades/spaces along the north (front) elevation; the reopening of many original window openings that have been infilled; the installation of new historically compatible windows on all facades; the restoration/refurbishment of numerous historic 1939 "Chicago-Style" windows; retention and repair of numerous historic 1926 arched steel-framed windows along the lower floors; providing newly renovated guest rooms on the upper floors; the construction of a new code-compliant stair/elevator addition on the east façade; the addition of new amenities such as conference rooms and banquet facilities at the arcade level; a new pool and pool deck on the third floor; renovation and partial reconstruction of the Sky Room at

the thirteenth floor, and a new rooftop bar and deck on the fourteenth floor. All of this work is consistent with the historic character of the property.

The proposed rehabilitation work on The Breakers Hotel is indeed comprehensive with regard to retention of historic character-defining features and returns the building back to its historic purpose—that of a luxury hotel. However, TPS found that the proposed rehabilitation did not meet the Standards “*principally due to proposed interior treatments involving historic ground-floor spaces and the upper-story corridors and a lack of information.*” TPS further noted in their denial decision that the Part 2 Application was put on hold in September of 2019 and no further information or communication was received from the applicant until October 2022—a full three years later. As the NPS tax program regulations warn, owners who proceed to undertake rehabilitation work without prior review and approval of NPS do so at their own risk. For future endeavors, I caution the owner in this regard, as proceeding with work without the communicative review/approval process with NPS adds significant risk that the project will not be approved.

As already noted, the project undertakes an extensive effort to return the building back to its original use as a hotel. My review began with a holistic approach of the entire project to gain an understanding of the extant historic character-defining features as well as proposed treatments that would either preserve or recapture those features or spaces that had been altered or lost over time. I weighed the goals of the tax program, which is to preserve the most significant character defining features and spaces with those overarching goals of the project, which is to return the building to a modern hotel that meets present-day programmatic, building code, and life-safety requirements. I note that the regulations state, “*The Chief Appeals Officer may base his decision in whole or part on matters or factors not discussed in the decision appealed from.*” [36 C.F.R. 67.10(c)]. Finally, I evaluated the basis for the denial issues described in the TPS Decision.

Although my assessment is that the overall impact of the rehabilitation complies with the Standards, TPS determined that there were three particular areas that precluded the project from meeting the Standards; treatments involving the ground floor-floor spaces (relocation of the 1939-era hotel reception desk, removal of the Gentleman’s Cocktail Bar; and the alteration of the former dining hall), the treatment of the upper floor corridors; and a general lack of information about details of the project.

Regarding the guest room corridors on the upper floors, it is not disputed that the corridor walls and demising walls appear to retain their historic width, configuration, door pattern, and some historic features such as door transoms, ceiling, wall, and baseboard trim. With that being said, TPS went on to stipulate that “*removing and replacing the hollow clay tile walls in the corridor, while not a recommended treatment, seems acceptable given their historic character, previous alterations, and the seismic retrofit requirements, taking into account technical and economic feasibility considerations and the alternatives.*” TPS further stated per their “hold letter” of September 13, 2019, that “*the corridors and historic door transoms, wall, ceiling, and floor trim would need to be replaced to match the floors where it remained in order to meet Standards 2, 5, and 6.*” During the appeal process, the appellant provided additional information in the form of

drawings and photos indicating examples of corridor room entry doors, corridor baseboards, and corridor door trim/detailing within the new proposed corridors; and while not being exact replicas of the features being removed, nevertheless are compatible in terms of dimension, scale, and overall visual appearance. This is a reasonable approach considering the existing conditions of the historic features that were removed. Pre-existing conditions of the corridors before the start of the project indicate architectural features that are simple in detail and have a mixture of non-historic alterations intermingled with historic features. For example, a typical floor corridor has a condition where half the door transoms are infilled or altered in some fashion, while the other half of doors have no transoms at all. In my mind, the fact that the project proceeded without installing transoms above the doors is a justifiable solution considering what existed prior to the start of the project. The proposed new corridor walls appear to be in the same location and the corridor hallways are the same width as the historic hallways. Therefore, based upon my understanding of the conditions of the corridors prior to the rehabilitation; as well as my gaining additional information as to the corridor door design, baseboard & trim details, and proposed treatment of walls and ceilings, I dismiss the issue of the upper floor corridors as a significant denial issue.

In addition to the issue raised by TPS concerning the treatment of corridors at the upper floors, the most egregious factors cited in the denial letter involve alterations of three character defining features/spaces: the 1939 reception desk; the 1939-era Gentleman's Cocktail Bar; and the former 1939-era Dining Room, with its associated vestibule and main "Grill Room." As noted in the denial letter, *"the hotel reception desk, the cocktail bar, and the Grill Room entrance lobby and separate vestibule, while not original, are still important, character-defining spaces and features."* The significance of these spaces and features are solely due to their being part of the Hilton-era modifications in the years between 1938 and 1947. Apart from the Gentleman's Cocktail Bar, which was relatively intact historically, the other features and spaces have had multiple alterations throughout the years; inasmuch it is difficult to determine which components date to which period.

While I concur with TPS that the volume of the original 1926 Dining Room was reclaimed upon the removal of the partitions during the 1989 senior living modifications; I find it difficult to determine whether the extant architectural detailing (columns, column capitals, ceiling beams) and other features within this space are indeed historic. From the documentation provided, the 1939 Hilton-era "back-of-house" industrial type kitchen occupied over half of the space within the former "Hall of Galleons" Dining Hall. While it could be surmised that some of the detailing might have survived intact during the 1939 construction and then the later 1989 demolition; the appellant via their photo documentation states clearly that the Dining Room walls were furred out and that "all" finishes/millwork in this space are from the 1989 renovation. I tend to agree with the likely scenario that much of the original 1926 and 1939 historic detailing was lost during the construction and later demolition of the former kitchen area and "Grill Room." Given the fact that the proposed treatments for the majority of the other historically intact character-defining spaces on the ground floor are being retained/preserved; such as retention/restoration of the Main Hotel Lobby and Lounges, the Hotel Entry Lobby, the

former Library space, and the historic retail storefront spaces along the front façade; I have less concern for the insertion of the hotel spa functions into portions of the former dining hall, which had already been altered numerous times. Much of ground-level floor plan, which includes the Hotel Lobby, Lounges, Entry Lobby, Library, and Retail Storefronts retain their 16-foot-high ceilings, configuration, architectural details (columns, column capitals, expressed ceiling beams, and other decorative features) remains historically intact. Consequently, I dismiss the interior treatments of the former 1939-era Dining Room, with its associated vestibule and main “Grill Room” as a significant denial issue.

I agree with TPS that the wholesale demolition of the Gentleman’s Cocktail Lounge, with its original wooden bar, wooden paneling, and other character-defining features is most unfortunate and should have been avoided. The dismantling of this character-defining space is indeed troubling, and I consider it one of the more problematic aspects of the project. However, the appellant has agreed to salvage and reuse key features of the former Cocktail Lounge within the New Jazz Club Bar. Proposed plans are to reuse the historic bar face, brass kick-rail, and wooden paneling within the New Jazz Club Bar. Somewhat related, is another TPS denial issue, the removal of the historic Main Reception Desk. Like the treatment of historic features at the Cocktail Lounge, the historic front face panel of the Main Lobby Reception Desk is proposed for salvage and reuse within the New Main Lobby Bar, which is not far from its original location. This feature, when relocated would appear to remain visible from the main public lobby. I regard the removal and/or relocation of both these two features as unfortunate and avoidable; but do not view either of them as significant denial issues in the broader scope of this project.

Finally, I assessed whether the cumulative impact of the four TPS denial issues; the relocation of the 1939-era hotel reception desk, the removal of the Gentleman’s Cocktail Bar; the alteration/infill of the former dining hall with spa functions, and the treatment of the upper floor corridors; rise to the level of causing the entire rehabilitation to fail to meet the Standards. After reviewing the proposed treatments of the entire rehabilitation project, I have determined that they do not. I disagree with TPS that the proposed rehabilitation, with the additional information you have provided as well as the additional design clarity provided, violates Standards 2, 4, 5, 6, and 9 and have determined that the cumulative impact of the proposed rehabilitation of The Breakers Hotel preserves the overall historic character of the property and is consistent with the Standards. Accordingly, I reverse the December 19, 2022 Decision by TPS.

As the Department of the Interior regulations state, my decision is the final administrative decision with respect to TPS’s December 19, 2022 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,

Michael Digitally signed by
Michael W Miller
W Miller Date: 2023.08.01
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Michael W. Miller, AIA
Chief Appeals Officer
Cultural Resources

cc: CA SHPO
IRS

