



United States Department of the Interior

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



June 25, 2013

[REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED] [REDACTED]

Re: **U.S. Lace Curtain Mill, 165 Cornell Street, Kingston, New York**
Project Number: 27724

Dear [REDACTED]:

I have concluded my review of your appeal of the April 5, 2013, decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. 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. On April 30, 2013, I met with you, [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] to review your appeal of the TPS decision.

The TPS decision that the rehabilitation did not conform to the Secretary of the Interior's Standards for Rehabilitation was based principally upon the proposed treatment of the powerhouse section of the building that stands between the east and west wings at the rear of the structure. As reviewed by TPS, the application proposed removing the roof from the powerhouse, and enclosing the remaining structure within a glass box. Also figuring in the previous decision was the proposed replacement window for one of the historic window types found on the building.

At our meeting, a revised rehabilitation proposal was presented that would retain the gable roof structure at the outermost portion of the powerhouse, and construct a rooftop addition set back at a considerable distance from the stepped parapet at the gable end. The other matter discussed by TPS—replacing the type “E” window—was also revised in the material presented for my consideration. TPS will review those changes, as well as the new information you presented concerning the detailing of the interior window surrounds, which you submitted at my request. After studying the new materials, I have determined that the proposed rehabilitation as described in the appeal differs significantly—with regard to the two issues of denial—from the initial application reviewed and denied certification by TPS.

Department of the Interior regulations governing the program state that the Chief Appeals Officer may, “[r]esubmit the matter to WASO for further consideration...” [36 CFR §67.10(c)(3)]. Accordingly, I

am hereby remanding the matter to WASO, TPS, for further consideration. To initiate that process, you must submit an amended Part 2 application to TPS through the New York SHPO for its review. Because I am not issuing a final administrative decision in this case, should TPS deny certification of the project as revised, you may appeal that 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,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NY
IRS