



## United States Department of the Interior

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



December 17, 2013

Re: **Granary Building, 411 North 20<sup>th</sup> Street, Philadelphia, Pennsylvania**  
Project Number: **28734**

Dear

I have concluded 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. 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. I thank you, and \_\_\_\_\_, for meeting with me in Washington on September 19, 2013, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the conceptual design for the rehabilitation of the Granary Building, as modified, is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on August 26, 2013, by TPS is hereby reversed. However, I have further determined that, although the drawings available to me for review in the appeal adequately convey the revisions necessary to substantially comply with the conditions stipulated by TPS for preliminary approval, those drawings are schematic and thus lack the detailed information required for review before a Part 2 certification can be issued. Consequently, this appeal decision is limited to the issues identified in TPS' decisions of July 30, 2013, and August 26, 2013, only, and does not constitute approval of the entire Part 2 application.

Built in 1925 as the Reading Company Grain Elevator, the Granary Building was individually listed in the National Register of Historic Places on March 10, 1982, in recognition of its significance in the areas of commerce, architecture, and agriculture. The structure is a rare surviving example in Philadelphia of a grain elevator, a utilitarian building type developed in the Midwest to store grain awaiting shipment. Like others of

its type, its form is dictated by its function. In this case, the lower levels and topmost floors, with large window openings, served operational and administrative functions, and were separated vertically by the solid walls encasing the individual grain silos.

The rehabilitation reviewed by TPS proposed to install commercial and office spaces on the lower levels and residential apartments in the upper levels, with the middle silo section remaining intact (and unused). In the process, several new window openings would be inserted, and others enlarged, while railings, privacy screens, and a new metal and glass enclosure would be added to the various roof levels. TPS found that the cumulative impact of these changes caused the project to conflict with Standards 2 and 5. 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."*

With regard to the window openings, I note first that the project presented at the appeal meeting was significantly modified following the decision by TPS. The new proposal responds to the deficiencies identified by TPS, deleting the large new openings planned for the fifth and seventh levels, and retaining the smaller openings leading to prominent platforms projecting from these heights (which were previously proposed to be removed). These changes represent a considerable improvement over the original plan, and remedy the single most noticeable change in the highly visible south elevation. Some of the "new" window openings in fact reinstate historic openings closed in later decades. The other openings to be enlarged or newly inserted do not impose a noticeably different pattern on those floors currently fitted with windows, and no openings will be made in the historically solid silo section. Additionally, I note that neither the original proposal nor the current one alters the overriding design of the structure: its division into three sections, each clearly indicated on the exterior. Accordingly, I have determined that the revised proposal meets the tests of Standard 2 concerning a building's overall historic character, and Standard 5 concerning individual features of note.

With regard to the new metal enclosure on the roof of the seventh level, as well as the lesser elements such as pipe railings, privacy screens, and HVAC units, I have determined that they will not be prominently visible from the surrounding streets and thus will not significantly impact the overall historic character of the building. In addition, the information contained in letter of November 11, 2013, confirms that these new elements will be designed to not appear above the parapets or be attached in such a way as to damage historic fabric. Accordingly, these new elements meet the requirements of Standards 9 and 10 regarding new additions to historic buildings. Standard 9 states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."* Standard 10 states: *"New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired."*

Although I am reversing the TPS's denial of certification with respect to the conceptual design for the rehabilitation, you must complete the Part 2 application before it can be reviewed for certification purposes. Accordingly, you must submit the requisite information to TPS through the Pennsylvania SHPO for review and evaluation. Should you have any questions concerning submitting these materials, please contact Michael Auer at 202-354-2031.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 26, 2013, denial that TPS issued 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 blue ink, appearing to read 'John A. Burns', written in a cursive style.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-PA  
IRS