



## United States Department of the Interior

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



September 10, 2014

Re: **3134 – 3136 Royal Street, New Orleans, Louisiana**  
Project Number: **28041**

Dear

I am writing with respect to my May 6, 2014, letter sent to you regarding your appeal of the Technical Preservation Services (TPS) decision dated August 8, 2013, denying certification of the rehabilitation of the property cited above.

At your request, I had placed the appeal in abeyance on September 27, 2013, pending the outcome of further discussions you proposed to undertake with TPS in an effort to resolve the issues raised in their review. However, as noted in my May 6<sup>th</sup> letter, you did not continue discussions with TPS, nor had you pursued the appeal. I further noted that if you did not respond within 30 days following receipt of the May 6<sup>th</sup> letter, I would review the file and reach a decision on the appeal based on the written record. It is now September and you have not acknowledged receipt of the May 6<sup>th</sup> letter, or responded to an email, with a copy of the letter attached, sent to you by Mr. Michael Auer of this office on June 20, 2014.

The regulations state, *“The Chief Appeals Officer will consider the record of the decision in question, any further written submissions by the owner, and other available information and will provide the appellant a written decision as promptly as circumstances permit.”* [36 CFR §67.10(a)(4)]. Accordingly, I have reviewed the written record for the project and have decided the appeal as described below.

TPS determined that the already completed rehabilitation had removed historic interior fabric, changed the spatial arrangement of the interior, and in several cases relocated historic features, thus significantly compromising the historic character of the property. TPS found that the cumulative impact of these changes caused the overall project to fail to meet the Secretary of the Interior’s Standards for Rehabilitation (the Standards), specifically Standards 2, 3, and 5.

After reviewing the file, I agree with TPS’ assessment of the impact of the rehabilitation on the historic character of the property and concur with TPS that the overall project fails to meet Standards 2, 3, 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 3 states, *“Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.”* Standard 5 states, *“Distinctive*

*features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" Consequently, I hereby affirm the TPS decision denying certification of the rehabilitation of the property.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 8, 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 black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-LA  
IRS