

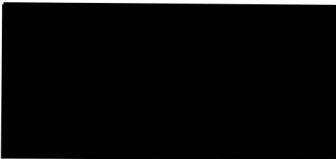


## United States Department of the Interior

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



May 12, 2022



**PROPERTY: 623 Toulouse Street, New Orleans, LA**  
**PROJECT NUMBER: 42890, Part 2/Part 3**  
**APPEAL NUMBER: 1670**  
**ACTION: Final Administrative Decision**

Dear 

On March 22, 2022, I received via email your letter dated March 22, 2022, appealing the September 22, 2021 Decision of Technical Preservation Services (TPS), National Park Service, which denied the *Historic Preservation Certification Application; Part 2 – Description of Rehabilitation* and *Part 3 – Request for Certification of Completed Work* applications for the property referenced above. Because it was not timely received, I cannot consider your appeal.

A copy of TPS's September 22, 2021 Decision was delivered to your email address of record via email on September 23, 2021. Your appeal letter was received by the National Park Service via email on March 22, 2022. Your appeal letter was thus received by NPS 180 days after your receipt of TPS's September 22, 2021 Decision.

National Park Service regulation at 36 C.F.R. § 67.10(a)(1)(iii) provide that appeals must “*be received by NPS within 30 days of receipt by the owner or a duly authorized representative of the decision which is the subject of the appeal.*” Because the NPS received your appeal more than 30 days after the date that TPS's September 22, 2021 Decision was delivered to you, your appeal is untimely and fails to comply with 36 C.F.R. § 67.10(a)(1)(iii).

Although TPS's September 22, 2021 Decision is no longer appealable, you have the option of submitting, through the normal process, amended Part 2 and Part 3 applications

addressing the issues identified in the TPS Decision. Please note that any new amendments would need to contain new information from that previously submitted and rectify the issues that formed the basis for the denial. Should your amended Part 2 or Part 3 applications be denied by TPS, those decisions could still be appealed through the process set forth in 36 C.F.R. § 67.10.

A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of the matter 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".

John A. Burns, FAIA, FAPT  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-LA  
IRS

