

Number 42 North Main Street, also known as the Old Post Office, was an unusual architectural survival in the Meeting House Historic District in Ipswich. While altered considerably over the years and arguably deteriorated at the time the rehabilitation project began, the building still possessed a number of early features, some dating to the building's origins in ca.1763. Among the original or early materials still in place at the time of the rehabilitation were studs, joists, rafters and other structural members, some sash, window and door frames, doors and much early wall sheathing and clapboarding. The sum of those materials constituted the historic structure and were essential to its historic character and integrity.

In the course of rehabilitation nearly all of these original materials were replaced. While in some instances replacement of materials may have been warranted due to the degree of deterioration, such wholesale replacement appears unjustifiable on the basis of submitted documentation and constitutes an irretrievable loss of original historic fabric. Also, many of the features, particularly the new clapboards, fail to accurately duplicate the appearance of the original materials. Standards 2, 5 and 6, as described above, collectively call for the retention of distinguishing original materials and the repair, rather than replacement, of damaged materials if the original materials or features can be shown to require such treatment. Photographs submitted indicate that many original features could have been spliced, patched, treated with consolidants or in other ways retained, thus preserving original and distinguishing features. As the building presently stands, there is almost no historic material in place.

As a result of the replacement of original materials and a change in the overall composition and character of the original building, the Regional Office has determined certification for the completed rehabilitation project must be denied.

This project therefore does not qualify as a "certified rehabilitation" for purposes of § 2124 of the Tax Reform Act of 1976, §§ 701 (f) and 315 of the Revenue Act of 1978, nor §§ 212 and 214 of the Economic Recovery Tax Act of 1981, and is exempt from the historic preservation provisions of the Act which apply to "certified rehabilitations."

We have enclosed a copy of the U.S. Department of the Interior's regulations that outline in Section 67.10 the process for appealing this decision. Should you wish to enter an appeal, please comment by letter to the Chief Appeals Officer, Preservation Assistance Division, National Park Service, Washington, DC 20240, addressing the concerns raised in our letter and including any additional factors related to the project that you feel deserve consideration.