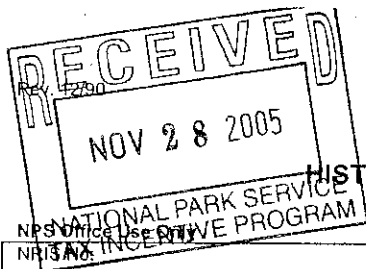


NOV 08 2005

No. 1024-0009

NATIONAL PARK SERVICE



HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 - EVALUATION OF SIGNIFICANCE

COPY

NPS Office Use Only

Project No:

11-2005-002 17519

Instructions: Read the instructions carefully before completing application. No certifications will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets.

1. Name of Property: C. C. TAFT COMPANY COMMERCIAL BLOCK

Address of Property: Street 216-222 COURT AVENUE

City DES MOINES

County POLK

State IOWA

Zip 50309

Name of historic district:

National Register district

certified state or local district

potential district

2. Check nature of request:

certification that the building contributes to the significance of the above-named historic district (or National Register property) for the purpose of rehabilitation.

certification that the structure or building, and where appropriate, the land area on which such structure or building is located contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes

certification that the building does not contribute to the significance of the above-named historic district.

preliminary determination for individual listing in the National Register.

preliminary determination that a building located within a potential historic district contributes to the significance of the district.

preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project contact:

Name RUSS MCCULLOUGH, PH.D.

Street 200 STANTON, POST OFFICE BOX 1099

City AMES

State IA

Zip 50014

Daytime Telephone Number 515-441-2056

4. Owner:

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name William J. Trout et al.

Signature

Date 11/1/05

Organization Property is under contract with buyer, Court Center, LLC. Scheduled to transfer by Dec. 31, 2005

Social Security or Taxpayer Identification Number PENDING

Street 111 3<sup>rd</sup> St.

City Des Moines

State IA

Zip 50309

Daytime Telephone Number 515-244-3197

NPS Office Use Only

The National Park Service has reviewed the "Historic Certification Application - Part 1" for the above-named property and hereby determines that the property:

contributes to the significance of the above-named district (or National Register property) and is a "certified historic structure" for the purpose of rehabilitation.

contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes in accordance with the Tax Treatment Extension Act of 1980.

does not contribute to the significance of the above-named district.

Preliminary determinations:

appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.

does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.

appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.

appears to contribute to the significance of a registered historic district but is outside the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS.

does not appear to qualify as a certified historic structure.

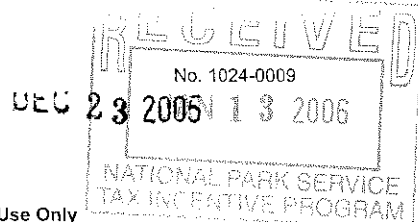
Date 12/13/05

National Park Service Authorized Signature [Signature]

National Park Service Office/Telephone No.

See Attachments

NATIONAL PARK SERVICE



HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 - DESCRIPTION OF REHABILITATION

NPS Office Use Only

NRIS No:

NPS Office Use Only

Project No:

1A 2006-002(17519)

COPY

Instructions: Read the instructions carefully before completing the applications. No certifications will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets. A copy of this form may be provided to the Internal Revenue Service. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings, and specifications), the application form shall take precedence.

1. Name of Property: TAFT-WEST WAREHOUSE

Address of Property: Street 216-222 COURT AVENUE

City DES MOINES County POLK State IA Zip 50309

Listed individually in the National Register of Historic Places; give date of listing:

Located in a Registered Historic District; specify:

Has a Part 1 Application (Evaluation of Significance) been submitted for this project? [X] yes [ ] no 1A 2006-002

If yes, date Part 1 submitted: 11-22-05 Date of certification: PENDING 12-13-05 NPS Project Number: PENDING 17519

2. Data on building and rehabilitation project:

Date building constructed: 1923 Total number of housing units before rehabilitation: 0

Type of construction: MASONRY Number that are low-moderate income: 0

Use(s) before rehabilitation: COMMERCIAL Total number of housing units after rehabilitation: 0

Proposed use(s) after rehabilitation: COMMERCIAL Number that are low-moderate income: 0

Estimated cost of rehabilitation: \$4.9 MILLION Floor area before rehabilitation: 35,112 SF

This application covers phase number 1 of 2 or more phases Floor area after rehabilitation: 35,112 SF

Project/phase start date (est.): JANUARY 2006 Completion date (est.): SEPTEMBER 2007

3. Project contact:

Name RUSS McCULLOUGH

Street 200 STANTON, POST OFFICE BOX 1099 City AMES

State IA Zip 50014 Daytime Telephone Number 515-598-9400

4. Owner:

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name RUSS McCULLOUGH Signature [Signature] Date 12-23-05

Organization COURT CENTER, L.L.C.

Social Security or Taxpayer Identification Number 20-3945654

Street 200 STANTON, POST OFFICE BOX 1099 City AMES

State IA Zip 50014 Daytime Telephone Number 515-598-9400

NPS Office Use Only

The National Park Service has reviewed the "Historic Certification Application - Part 2" for the above-named property and has determined:

- that the rehabilitation described herein is consistent with the historic character of the property or the district in which it is located and that the project meets the Secretary of the Interior's "Standards for Rehabilitation." This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is completed.
that the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's "Standards for Rehabilitation" if the attached conditions are met.
that the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date 2/7/06 National Park Service Authorized Signature [Signature] National Park Service Office/Telephone No.

See Attachments

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

**CONDITIONS SHEET**  
**Historic Preservation Certification Application**

Property name: C.C.Taft Company Commercial Block

Project Number: 17519

Property address: Des Moines, IA

The rehabilitation of this property as described in the Historic Preservation Certification Application will meet the Secretary of the Interior's Standards for Rehabilitation provided that the following condition(s) is/are met:

Work Items 5-8: Storefront Windows: Proposed storefront window design must be submitted to the Iowa SHPO and the National Park Service for review and approval.

Work Items 10-13: Upper Floor Windows and Other Openings: Proposed design for window replacement where necessary must be submitted to the Iowa SHPO and the National Park Service for review and approval.

Work Item 14: New Construction – East Elevation: The proposed stair tower, balconies and awnings are very large, very prominent and incompatible with the historic character of this building. The balconies must be eliminated entirely or reduced to a depth of approximately three feet. The stair tower which appears to serve no purpose other than to access the balconies must also be eliminated as the balconies can be accessed from the interior of the building. The awnings above the balconies must also be eliminated. Please provide drawings of the East elevation revised in accordance with this guidance to the Iowa SHPO and the National Park Service for review and approval.

Work Items 17-24: Phase 1 Interior Work: Provide construction drawings showing the proposed work for these work items to the Iowa SHPO and the National Park Service for review and approval.

Work Items 25-27: Later Phases: Provide construction drawings when they are available showing the proposed work for future phases to the Iowa SHPO and the National Park Service for review and approval. Future rehabilitation work to be undertaken by tenants must preserve the historic character of the interior of the building. Tenant guidelines or a detailed description of work for each space must be reviewed and approved by the Iowa SHPO before proceeding with this work.

The National Park Service has determined that this project will meet the Secretary of the Interior Standards for Rehabilitation if the condition(s) listed in the box above are met.

2/7/06  
Date

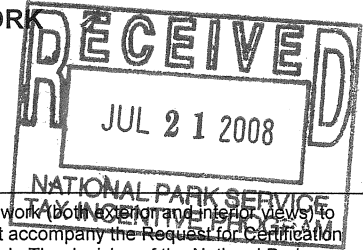
Anne Giaman  
National Park Service Signature

\_\_\_\_\_  
Telephone Number

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

HISTORIC PRESERVATION CERTIFICATION APPLICATION

REQUEST FOR CERTIFICATION OF COMPLETED WORK  
PART 3



COPY

NPS Office Use Only

NRIS No:

06001162

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany the Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black ink. The decision of the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of Property: TAFT-WEST WAREHOUSE

Address of Property: Street 216-222 COURT AVENUE

City DES MOINES

County POLK

State IA

Zip50309

Is property a certified historic structure?

yes

no

If yes, date of certification by NPS: DECEMBER 13, 2005

or date of listing in the National Register: DECEMBER 20, 2006

2. Data on rehabilitation project:

National Park Service assigned rehabilitation project number: 17519 (IA-2006-002)

Project starting date: JANUARY 20, 2006

Rehabilitation work on this property was completed and the building placed in service on: DECEMBER 4, 2007

Estimated costs attributed solely to rehabilitation of the historic structure: \$ 6,227,793

Estimate costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ 465,946

3. Owner: (space on reverse for additional owners)

I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of my knowledge, correct, and that, in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name RUSSEL McCULLOUGH

Signature

Date: 6/13/2008

Organization COURT CENTER, L.L.C.

Social Security or Taxpayer Identification Number 20-3945654

Street 119 STANTON AVENUE, SUITE 201

City AMES

State IA

Zip 50014-2531

Daytime Telephone Number 515-598-9100

NPS Office Use Only

The National Park Service has reviewed the "Historic Certification Application - Part 2" for the above-listed "certified historic structure" and has determined:

that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated as "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretation of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."

that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service

8/27/08

Onne Grimmer

Date

National Park Service Authorized Signature

National Park Service Office/Telephone No.

See Attachments