

United States Department of the Interior
Heritage Conservation and Recreation Service

National Register of Historic Places Inventory—Nomination Form

See instructions in *How to Complete National Register Forms*
Type all entries—complete applicable sections

For HCERS use only

received

SEP 4 1981

date entered SEP 25 1981

1. Name

historic Union Life Building

and/or common Providential Place

2. Location

street & number 212 Center Street

___ not for publication

city, town Little Rock

___ vicinity of

congressional district

Second

state Arkansas

code

05

county

Pulaski

code 119

3. Classification

Category

___ district

☒ building(s)

___ structure

___ site

___ object

Ownership

___ public

☒ private

___ both

Public Acquisition

___ in process

___ being considered

Status☒ occupied

___ unoccupied

☒ work in progress**Accessible**

___ yes: restricted

☒ yes: unrestricted

___ no

Present Use

___ agriculture

☒ commercial

___ educational

___ entertainment

___ government

___ industrial

___ military

___ museum

___ park

___ private residence

___ religious

___ scientific

___ transportation

___ other:

4. Owner of Property

name Providential Place Horizontal Property Regime (See continuation sheet)

c/o Jim Guy Tucker, Agent for the Owners

street & number Tucker and Stafford Attorneys, 2148 First National Building

city, town Little Rock

___ vicinity of

state

Arkansas

5. Location of Legal Description

courthouse, registry of deeds, etc. Pulaski County Courthouse

street & number 405 West Markham

city, town Little Rock

state

Arkansas

6. Representation in Existing Surveys

Arkansas Historic Preservation Program

title State Survey

has this property been determined eligible? ☒ yes ___ no

date 1977

___ federal ☒ state ___ county ___ local

depository for survey records

Arkansas Historic Preservation Program

city, town

Little Rock

state

Arkansas

7. Description

Condition

☐ excellent
☒ good
☐ fair

☐ deteriorated
☐ ruins
☐ unexposed

Check one

☐ unaltered
☒ altered

Check one

☒ original site
☐ moved date _____

Describe the present and original (if known) physical appearance

SUMMARY

The Union Life Building is situated in downtown Little Rock on Center Street, which, at the time of the building's construction, marked the western edge of the city's financial district. Although construction of the building commenced in 1911, then planned as the People's Life Insurance Building, the site was abandoned in early 1912 leaving the building only partially complete. The structure remained unfinished until 1916 when the property was acquired by the Grand Lodge Ancient Order of United Workmen and was completed at a cost of \$250,000. Designed by prominent architect George R. Mann, the "T"-shaped eleven-story office building juxtaposes the compositional elements of the "Chicago Commercial Style" popularized by Louis Sullivan with decorative motifs from the vocabulary of Gothic architecture. Combined in the Union Life Building, these features enabled the architect to explore a "modern" design accentuating the verticality of the new office tower building type while referring to the historical imagery of eras past. Considered by its early owners, "the most beautiful building in the South," the Union Life Building still stands as a distinctive element in the contemporary Little Rock skyline.

ELABORATION

Structurally, the "T"-shaped, eleven-story office building is comprised of a concrete encased steel frame with 12-inch brick masonry curtain wall construction on the north, south and west elevations. Forming the leg of the "T", the north and south elevations have four bay spans. Pairs of one-over-one double-hung rectangular windows pierce each bay of the curtain wall with the exception of the fourth bay of the south elevation which is slightly recessed to articulate the elevator core. The windows of the eleventh story of the building's side elevations are small square single pane openings. The three bay west elevation forms the base of the leg of the "T". Its fenestration consists of pairs of one-over-one double-hung windows along the center axis of the building flanked by one window on either side. The tenth floor west elevation has five windows while three small windows light the eleventh floor. The horizontal member of the "T" is formed by the slightly projecting two bay eastern ends of the north and south elevations and the principal (east) facade.

Unlike the brick curtain wall of the Union Life Building's other elevations, its principal facade has a three bay span finished in white glazed terra cotta tile cast in an active array of Gothic motifs. As dictated by the Chicago Style, this facade is penetrated by three slightly recessed segmental arched openings with an overhanging canopy at one-story height articulating the principal entrance of the building which occupies the central archway. Banding accentuates the arch surrounds, appearing much like carved stone portals, and quatrefoils and crests embellish the exterior expression of the second floor structure as it penetrates each arch. The building's seven-story shaft is composed of bay windows, often referred to in this structural context as "Chicago windows", set between engaged columns which rise from Gothic ornamented brackets almost uninterrupted to the building's parapet. More

**United States Department of the Interior
Heritage Conservation and Recreation Service**

**National Register of Historic Places
Inventory—Nomination Form**

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Continuation sheet

Item number

7

Page

1

restrained Gothic decoration embellishes the horizontal structural members. The engaged columns emphasize the vertical expression of the facade and complement the Gothic character of the building's decorative scheme. Originally, the building was capped by a two-story element consisting of a range of narrow, trefoil-shaped arched surmounted by a decorative parapet enlivened with spires and battlements.

In 1943, the Union Life Insurance Company acquired the building and in 1958 conducted a major renovation. During this renovation a twelfth floor penthouse and mechanical rooms were added at the unfortunate cost of the loss of the building's parapet. A later renovation in 1977 saw the original metal sash windows on the east and west elevations replaced by bronze aluminum windows. Fortunately, these are sensitively identical in scale and proportion to the original windows. The interior of the building, historically less significant than the exterior, has undergone many changes, retaining little of its original fabric.

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Continuation sheet

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Page

1

In December of 1980, the Union Life Building (AOUW Building) was purchased by Office Building Associates, Inc. (OBA) and renamed Providential Place. Immediately after its purchase and conversion to condominium by OBA all units, representing 100% of the basic value of the condominium, were sold, in varying portions, to the following: Providential Life Insurance Company, Center Street Company (together known as the Providential Place Horizontal Property Regime), a partnership consisting of James L. Holsted, Bruce Wayne Holsted, David Parr, William Daniel Thomas, Jr., James Guy Tucker, Jr. and Betty Tucker, his wife, and William Daniel Thomas, Jr. and Johnnie Nell Thomas, his wife.

8. Significance

Period	Areas of Significance—Check and justify below			
<input type="checkbox"/> prehistoric	<input type="checkbox"/> archeology-prehistoric	<input type="checkbox"/> community planning	<input type="checkbox"/> landscape architecture	<input type="checkbox"/> religion
<input type="checkbox"/> 1400–1499	<input type="checkbox"/> archeology-historic	<input type="checkbox"/> conservation	<input type="checkbox"/> law	<input type="checkbox"/> science
<input type="checkbox"/> 1500–1599	<input type="checkbox"/> agriculture	<input type="checkbox"/> economics	<input type="checkbox"/> literature	<input type="checkbox"/> sculpture
<input type="checkbox"/> 1600–1699	<input checked="" type="checkbox"/> architecture	<input type="checkbox"/> education	<input type="checkbox"/> military	<input type="checkbox"/> social/
<input type="checkbox"/> 1700–1799	<input type="checkbox"/> art	<input type="checkbox"/> engineering	<input type="checkbox"/> music	<input type="checkbox"/> humanitarian
<input type="checkbox"/> 1800–1899	<input type="checkbox"/> commerce	<input type="checkbox"/> exploration/settlement	<input type="checkbox"/> philosophy	<input type="checkbox"/> theater
<input checked="" type="checkbox"/> 1900–	<input type="checkbox"/> communications	<input type="checkbox"/> industry	<input type="checkbox"/> politics/government	<input type="checkbox"/> transportation
		<input type="checkbox"/> invention		<input type="checkbox"/> other (specify)

Specific dates 1911 - 1917 **Builder/Architect** George R. Mann

Statement of Significance (in one paragraph)

The work of prominent architect George R. Mann, the Union Life Building is unique among Little Rock's early twentieth-century office towers. The building is a fine example of the Chicago Style of commercial architecture pioneered in the late-nineteenth and early-twentieth centuries by Louis Sullivan and Burnham and Root. Clearly derived from the Sullivan skyscraper, the Union Life Building's principal facade is organized into a base, curtain-walled shaft and definitive crown with fluent ornament applied only to emphasize and enhance the power and direction of the building's structure. Especially noteworthy is the abundant Gothic inspired terra cotta ornament that enriches the principal facade. The use of the Gothic vocabulary adds to the unusual and innovative architectural character of the building. It is the only Little Rock building that truly depicts the decorative potential of the early skyscraper form. In spite of a 1958 alteration that cost the structure its original Gothic-ornamented parapet, the compositional and proportional components that convey the essence of the Chicago style survive intact. The Union Life Building also warrants recognition as an important example of the work of its architect. Recognized as one of Arkansas' most significant early twentieth-century architects, Mann was responsible for the design of a wealth of important, largely Classical, structures throughout the state, including the Pulaski County Courthouse (1912, NR listed 18 October 1979), the Fordyce Bathhouse (1914, NR listed 14 November 1974), the Arkansas Gazette Building (1908, NR listed 22 October 1976), and an early design for the Arkansas State Capitol (c. 1900–1912, NR listed 28 June 1974). As a result of his training with William R. Ware at Massachusetts Institute of Technology and his practice with Beaux Arts trained Edward Jacques Eckel, Mann's background was firmly rooted in Classicism. In this building, his pleasing adaption of Gothic motifs is testimony to his design adroitness and flexibility. The magnificently designed and detailed Union Life Building remains an architecturally significant landmark in the Little Rock skyline and a tribute to the many facets of its designer's expertise.

9. Major Bibliographical References

Arkansas Gazette, November 5, 1917; January 1, 1918; February 28, 1918.

10. Geographical Data

~~AREA NOT VERIFIED~~ ~~ACREAGE NOT VERIFIED~~

Acreage of nominated property .161 Acres

Quadrangle name Little Rock

Quadrangle scale 1:24,000

UMT References

A

1	5	5	6	6	5	5	0	3	8	4	5	0	1	0
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Zone Easting Northing

B

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Zone Easting Northing

C

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D

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H

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Verbal boundary description and justification

Lot 9, Block 97, Original City; Little Rock, Pulaski County, Arkansas

List all states and counties for properties overlapping state or county boundaries

state code county code

state code county code

11. Form Prepared By

name/title Gregg R. Peckham, Intern Architect, edited Arkansas Historic Preservation Program Staff (eg)

organization Roark, Perkins & Kennedy - Architects date December 22, 1981

street & number 713 West Second Street telephone (501) 372-0272

city or town Little Rock state Arkansas

12. State Historic Preservation Officer Certification

The evaluated significance of this property within the state is:

☐ national ☐ state ☒ local

As the designated State Historic Preservation Officer for the National Historic Preservation Act of 1966 (Public Law 89-665), I hereby nominate this property for inclusion in the National Register and certify that it has been evaluated according to the criteria and procedures set forth by the Heritage Conservation and Recreation Service.

Wilson Stiles
State Historic Preservation Officer signature

State Historic Preservation Officer
title

Wilson Stiles
date Sept 2, 1981

For HCRS use only

I hereby certify that this property is included in the National Register

Beth Grosvenor
Keeper of the National Register

date 9/25/81

Attest:

Chief of Registration

date

Name

Union Life Building

81000141

dnr-3

State, County

AR Philaski

Fed Nom or Request—Agency

Working Number

9.4.81.315

Federal Register Date

2.2.82☒ Nomination☐ Determination of Eligibility☐ On Nomination Form☒ Bldg(s)☐ Site☐ Object☐ Structure☐ District

Within:

☐ Multiple Resource Area☐ Thematic GroupMaps 1Photos 5

Nomination prepared by:

☐ State Staff☐ Local☒ Other

Action:

☒ ACCEPT 9/25/81☐ RETURN☐ REJECT

Check if Appropriate:

☐ State Request for Review☐ Keeper's Decision to Review☐ 2nd Return

I. Evaluation of Resource (cont. on back if necessary)

accept - criterion C

Grosvonts

Historian

9/25/81

II. Evaluation of Nomination

	Good	Adequate	Poor	Comments
1. Descriptive Statement Short Format <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>			
2. Significance Statement Short Format <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/>			there is only one paragraph, but it should have been divided into a concise opening summary para., w/ subsequent paragraphs. Info is good, though
3. Concepts/Integrity	<input checked="" type="checkbox"/>			
4. Concepts/Criteria	<input checked="" type="checkbox"/>			
5. Concepts/Boundaries	<input checked="" type="checkbox"/>			
6. Contextual Evaluation	<input checked="" type="checkbox"/>			

General Comments (cont. on back if necessary):

Reviewer/Date

Grosvonts 9/25/81See Attached

National Park Service

U.S. Department of the Interior



UNION LIFE BUILDING

212 Center Street, Little Rock, AR

Pulaski County

Photographer:

Bob Dunn

Negative filed at: AR Hist. Pres. Program

Date of Photograph: 1 September 1981

Principal (East) Elevation

Photograph #1 of 5 Photographs

SEP 4 1981

SEP 25 1981



UNION LIFE BUILDING

212 Center Street, Little Rock, AR

Pulaski County

Photographer:

Bob Dunn

Negative filed at: AR Hist. Pres. Program

Date of Photograph: 1 September 1981

Detail, Principal (East) Elevation

Photograph #2 of 5 Photographs

SEP 25 1981

SEP 4 1981



UNION LIFE BUILDING
212 Center Street, Little Rock, AR

Pulaski County

Photographer: Bob Dunn
Negative filed at: AR Hist. Pres. Program
Date of Photograph: 1 September 1981

North Elevation viewed from the Northeast
Photograph #3 of 5 Photographs

SEP 25 1981 SEP 4 1981



UNION LIFE BUILDING

212 Center Street, Little Rock, AR

Pulaski County

Photographer: Bob Dunn

Negative file at: AR Hist. Pres. Program

Date of Photograph: 1 September 1981

View from the Northwest

Photograph #4 of 5 Photographs

SEP 25 1981

SEP 4 1981



UNION LIFE BUILDING

212 Center Street, Little Rock, AR

Photographer: *Pulaski County* Bob Dunn

Negative filed at: AR Hist. Pres. Program

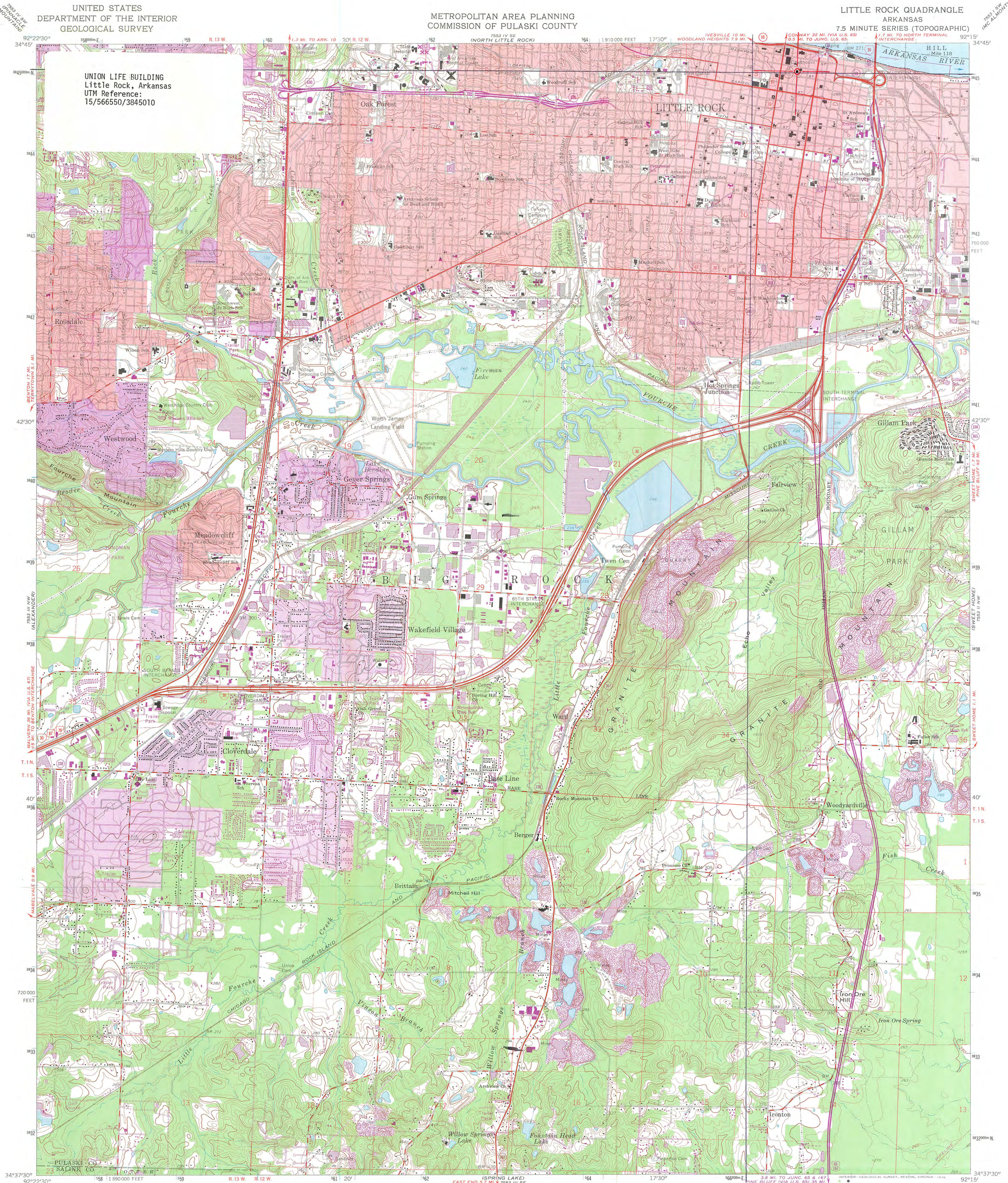
Date of Photograph: 1 September 1981

South elevation viewed from the Southeast
Photograph #5 of 5 Photographs

SEP 25 1981

SEP 4 1981

UNION LIFE BUILDING
Little Rock, Arkansas
UTM Reference:
15/566550/3845010



Mapped, edited, and published by the Geological Survey

Control by USGS and USC&GS

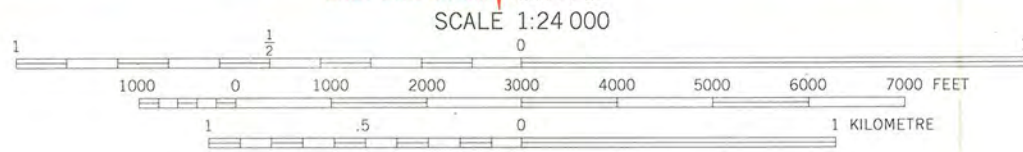
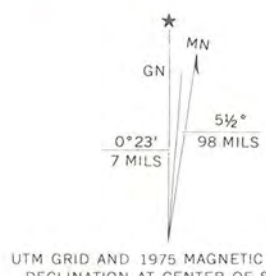
Topography by photogrammetric methods from aerial
photographs taken 1960. Field checked 1961

Polyconic projection. 1927 North American datum
10,000-foot grid based on Arkansas coordinate system, south zone
1000-metre Universal Transverse Mercator grid ticks,
zone 15, shown in blue

Red tint indicates areas in which only landmark buildings are shown
Fine red dashed lines indicate selected fence and field lines where
generally visible on aerial photographs. This information is unchecked

Revisions shown in purple compiled from aerial photographs
taken 1970 and 1975. This information not field checked

Purple tint indicates extension of urban areas



CONTOUR INTERVAL 10 FEET
DOTTED LINES REPRESENT 5-FOOT CONTOURS
NATIONAL GEODETIC VERTICAL DATUM OF 1929

THIS MAP COMPLIES WITH NATIONAL MAP ACCURACY STANDARDS
FOR SALE BY U.S. GEOLOGICAL SURVEY, DENVER, COLORADO 80225, OR RESTON, VIRGINIA 22092
AND ARKANSAS GEOLOGICAL COMMISSION, LITTLE ROCK, ARKANSAS 72204
A FOLDER DESCRIBING TOPOGRAPHIC MAPS AND SYMBOLS IS AVAILABLE ON REQUEST



ROAD CLASSIFICATION
Heavy-duty ——— Light-duty ———
Medium-duty ——— Unimproved dirt ———
Interstate Route ——— U.S. Route ———
State Route ———

LITTLE ROCK, ARK.
N3437.5—W9215.5

1961
PHOTOREVISED 1970 AND 1975
AMS 7553 III NE—SERIES V884

SEP 25 1981

U.S. DEPARTMENT OF THE INTERIOR
HERITAGE CONSERVATION AND RECREATION SERVICE

TELEPHONE REPORT

DATE

TIME OF CALL

AM
PM

1. CALL ☐ TO: ☐ FROM (Name)

2. ADDRESS (Tel. No. if needed)

3. SUBJECT, PROJECT NO., ETC.

4. DETAILS OF DISCUSSION

Union Bldg - Little Rock,
Ark
Tim Guy Tucker
501-372-3382
Eve Slackford

NAME OF PERSON PLACING/RECEIVING CALL

TITLE

OFFICE

DATE 4/6/81

TELEPHONE REPORT

TIME OF CALL

AM
PM

1. CALL ☐ TO: ☒ FROM (Name)

Ginn Tucker

2. ADDRESS (Tel. No. if needed)

AR: 501-372-3382

3. SUBJECT, PROJECT NO., ETC.

questions about historic easements: Providential Place (Old Union Life Bldg)
2112 Center St., Little Rock, AR

4. DETAILS OF DISCUSSION

purchased bldg. 12/17/80
granted easement to state on 12/30/80

Quest. @ new requirements under 12/17/80 TRA extension: does it
have to be on the NR by the time they take benefits? They want to
take benefits for tax year 1980. He also wanted name + number of
someone at IRS → Steve Small, 546-3288

They are also doing rehab work which will not apply to 1980 tax return.
They may or may not take accelerated depreciation (TRA) - the work is
mostly to interior systems: electrical, plumbing, etc. They are replacing
windows, however. I suggested they call TRS for guidance, as this has
become an important issue (ie: window treatment).

NAME OF PERSON PLACING/RECEIVING CALL

Grosvener

TITLE

Historian

OFFICE



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building, Markham and Main, Little Rock, Arkansas 72201

May 6, 1981

Phone (501) 371-2763

Jim Guy Tucker, Agent
Prividential Place Horizontal Property Regime
2148 First National Building
Little Rock, AR 72201

Dear Mr. Tucker:

The State Review Committee of the Arkansas Historic Preservation Program will consider on June 9, 1981 the eligibility of The Union Life Building for listing in the National Register of Historic Places. Enclosed is the official notification letter along with a form for you to indicate your concurrence with the listing of the property on the National Register. I personally find the official letter confusing, but I am required to send it nevertheless. If Ethel Goodstein or I may answer questions about the letter or the form, please feel free to contact either of us.

The National Register of Historic Places is still in a state of transition. The required new regulations which will govern the listing of properties on the Register have not yet been issued. I do not anticipate substantive changes in the criteria for determining National Register eligibility and therefore do not anticipate that the State Review Committee will be required to reconsider the decisions it makes in June when the new regulations are finally issued. I do, however, anticipate that some of the mechanics and procedures will be changed. For example, I may be required to send you another notification letter before I can forward the nomination of your property to Washington.

During this time of transition the Washington Office of the National Register is NOT reviewing properties for listing. The review of your property by the State Review Committee in June is as far as the process can go at this time.

I will appreciate your signing the enclosed owner's concurrence form and returning it to this office at your earliest convenience. We must receive it before the Committee meets June 9.

Thank you for your patience and cooperation during this transition period. Allow me to reiterate that either Ethel or I will be glad to address any questions you have about this process.

Sincerely,

Joan Williams Baldrige
State Historic Preservation Officer

JWB/fb

Enclosure

A Division of the Department of Natural & Cultural Heritage

An Equal Opportunity Employer

THE NATIONAL REGISTER OF HISTORIC PLACES

May 1981

Dear Mr. [Name],
Thank you for your letter of [Date] regarding the National Register of Historic Places. I am sorry that I cannot provide you with a more definitive answer at this time. The National Register is a complex system, and the process of listing a property is often lengthy and involves many factors. I will do my best to provide you with the information I can at this time.

The National Register of Historic Places is a program of the National Park Service, U.S. Department of the Interior. It is designed to recognize and protect the historic places in the United States that are significant in American history, architecture, archaeology, and culture. The Register is a list of the Nation's historic places worthy of preservation. Properties listed on the Register are recognized as being of national significance. The listing of a property on the Register is a recognition of its historic significance and is a first step in the process of preservation. The listing of a property on the Register is a recognition of its historic significance and is a first step in the process of preservation. The listing of a property on the Register is a recognition of its historic significance and is a first step in the process of preservation.

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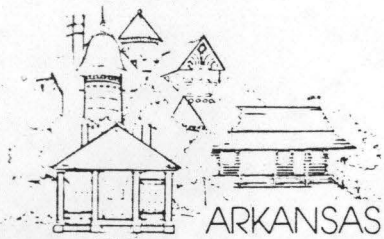
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SEP 4 1981

Very truly yours,
[Signature]



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

May 6, 1981

Jim Guy Tucker, Agent
c/o Tucker and Stafford, Attorneys
2148 First National Building
Little Rock, AR 72201

Dear Mr. Tucker:

The Union Life Building will be considered by the State Review Committee for nomination to the National Register of Historic Places. The National Register is the Federal Government's official list of historic buildings and other cultural resources worthy of preservation. Enclosed is a copy of the criteria under which properties are evaluated.

Listing in the National Register makes private property owners eligible to be considered for Federal grants-in-aid for historic preservation and provides limited protection through comments by the Advisory Council on Historic Preservation on the effect of federally financed, assisted, or licensed undertakings on historic properties.

If the property is depreciable and is listed in the National Register, there are also certain provisions of the Tax Reform Act of 1976 that may apply. Section 2124 of the Tax Reform Act of 1976 encourages preservation of historic depreciable structures by allowing favorable tax treatments for rehabilitations. In addition, it discourages destruction of historic buildings by eliminating certain otherwise available Federal tax benefits both for demolition of historic structures and for new construction on the site of demolished historic buildings.

If the property contains coal resources and is listed in the National Register, certain provisions of the Surface Mining and Control Act of 1977 make it less likely that surface mining of the coal will be permitted by the State or Federal Government.

If you wish to comment on whether the property should be nominated to the National Register, send your comments to Joan Williams Baldrige, State Historic Preservation Officer, Suite 500, Continental Building, Markham and Main Streets, Little Rock, Arkansas 72201. Comments must be received before the State Review Committee considers this nomination on June 9, 1981. A copy of the nomination is on file in our office and will be made available to you upon request.

Sincerely,

Barbara Deffington
for

Joan Williams Baldrige
State Historic Preservation Officer

JWB/fb

THE NATIONAL SYSTEM OF PUBLIC ADMINISTRATION

1. The National System of Public Administration is a system of public administration which is organized and operated in accordance with the principles of the National System of Public Administration.

2. The National System of Public Administration is a system of public administration which is organized and operated in accordance with the principles of the National System of Public Administration.

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7. The National System of Public Administration is a system of public administration which is organized and operated in accordance with the principles of the National System of Public Administration.

8. The National System of Public Administration is a system of public administration which is organized and operated in accordance with the principles of the National System of Public Administration.

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

May 6, 1981

Phone: (501) 371-2763

The Honorable Webster Hubbell
Mayor of Little Rock
City Hall
Little Rock, AR 72201

Dear Mayor Hubbell:

The Union Life Building will be considered by the State Review Committee for nomination to the National Register of Historic Places. The National Register is the Federal Government's official list of historic buildings and other cultural resources worthy of preservation. Enclosed is a copy of the criteria under which properties are evaluated.

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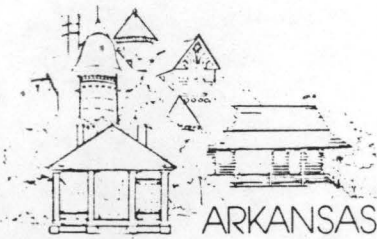
If you wish to comment on whether the property should be nominated to the National Register, send your comments to Joan Williams Baldrige, State Historic Preservation Officer, Suite 500, Continental Building, Markham and Main Streets, Little Rock, Arkansas 72201. Comments must be received before the State Review Committee considers this nomination on June 9, 1981. A copy of the nomination is on file in our office and will be made available to you upon request.

Sincerely,

Joan Williams Baldrige
State Historic Preservation Officer

JWB/fb

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201
May 6, 1981

Phone: (501) 371-2763

The Honorable W. E. "Bill" Beaumont
Pulaski County Judge
Pulaski County Courthouse
Little Rock, AR 72201

Dear Judge Beaumont:

The Union Life Building will be considered by the State Review Committee for nomination to the National Register of Historic Places. The National Register is the Federal Government's official list of historic buildings and other cultural resources worthy of preservation. Enclosed is a copy of the criteria under which properties are evaluated.

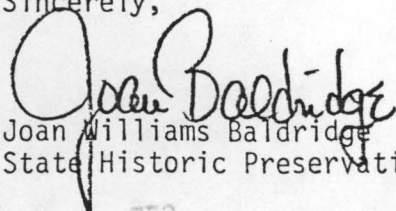
Listing in the National Register makes private property owners eligible to be considered for Federal grants-in-aid for historic preservation and provides limited protection through comments by the Advisory Council on Historic Preservation on the effect of federally financed, assisted, or licensed undertakings on historic properties.

If the property is depreciable and is listed in the National Register, there are also certain provisions of the Tax Reform Act of 1976 that may apply. Section 2124 of the Tax Reform Act of 1976 encourages preservation of historic depreciable structures by allowing favorable tax treatments for rehabilitations. In addition, it discourages destruction of historic buildings by eliminating certain otherwise available Federal tax benefits both for demolition of historic structures and for new construction on the site of demolished historic buildings.

If the property contains coal resources and is listed in the National Register, certain provisions of the Surface Mining and Control Act of 1977 make it less likely that surface mining of the coal will be permitted by the State or Federal Government.

If you wish to comment on whether the property should be nominated to the National Register, send your comments to Joan Williams Baldrige, State Historic Preservation Officer, Suite 500, Continental Building, Markham and Main Streets, Little Rock, Arkansas 72201. Comments must be received before the State Review Committee considers this nomination on June 9, 1981. A copy of the nomination is on file in our office and will be made available to you upon request.

Sincerely,



Joan Williams Baldrige
State Historic Preservation Officer

QWB/fb

932

SEP 4 1981



IN REPLY REFER TO

United States Department of the Interior

HERITAGE CONSERVATION AND RECREATION SERVICE
SOUTH CENTRAL REGION
5000 MARBLE AVENUE, N.E., ROOM 211
ALBUQUERQUE, NEW MEXICO 87110

MAY 8 1981

Mr. Jim Guy Tucker
c/o Tucker and Stafford, Attorneys
2148 First National Building
Little Rock, Arkansas 72201

Dear Mr. Tucker:

This is in reference to: Historic Preservation Certification
Union Life Building
212 Center Street
Little Rock, Arkansas
Project No. 0035-81-AR-81-0041

Thank you for your submission of the "Historic Preservation Certification Application--Part I". The Heritage Conservation and Recreation Service, South Central Region, has determined that the Union Life Building, 212 Center Street, Little Rock, Arkansas meets the National Register criteria. It is our understanding that the Union Life Building is currently being nominated as an individual property to the National Register of Historic Places. Therefore, this is a "Preliminary Certification of Significance" pending National Register listing.

This determination is made pursuant to your request in Part 1 of the Historic Preservation Certification Application, received in this office on April 24, 1981. Part 2 of the application is currently being reviewed by our office. You will be notified of the Part 2 determination in a separate letter.

Sincerely,

Margaret Pepin-Donat
Assistant Regional Director
Cultural Programs

United States Department of the Interior

NATIONAL HISTORIC PRESERVATION SERVICE
NATIONAL REGISTER OF HISTORIC PLACES
WASHINGTON, D.C. 20540



MAY 8 1981

Mr. Jim Guy Tucker
c/o Tucker and Sealoff, Attorneys
1108 First National Building
Little Rock, Arkansas 72201

Dear Mr. Tucker:

This is in reference to: Historic Preservation Certification
Union Life Building
212 Center Street
Little Rock, Arkansas
Project No. 0032-81-42-81-0001

Thank you for your submission of the "Historic Preservation
Certification Application-Part 1". The Heritage Commission and
Preservation Service, South Central Region, has determined that the
Union Life Building, 212 Center Street, Little Rock, Arkansas meets
the National Register criteria. It is our understanding that the
Union Life Building is currently being nominated as an individual
property to the National Register of Historic Places. Therefore,
this is a "Preliminary Certification of Significance" pending
National Register listing.

This determination is made pursuant to your request in Part 1 of the
Historic Preservation Certification Application, received in this
office on April 24, 1981. Part 2 of the application is currently
being reviewed by our office. You will be notified of the Part 2
determination in a separate letter.

Sincerely,

Margaret Robin-Douglas
Assistant Regional Director
Cultural Programs

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building - Markham and Main - Little Rock, Arkansas 72201

Phone (501) 371-2763

June 18, 1981

Mr. Jim Guy Tucker, Agent
Providential Place Horizontal
Property Regime
c/o Tucker and Stafford, Attorneys
2148 First National Building
Little Rock, AR 72201

Re: Union Life Building
Little Rock, Pulaski County

Dear Mr. Tucker:

It is my pleasure to inform you that the State Review Committee of the Arkansas Historic Preservation Program has approved the nomination of your property to the National Register of Historic Places. As this recognition indicates, the Union Life Building is one of our state's outstanding historic resources. We appreciate your efforts in preserving this structure and in pursuing its nomination to the National Register.

As was mentioned in our last letter, federal regulations have not been developed to implement the recently revised National Register Program, resulting in a temporary lapse in the review of properties nominated to the National Register. We have proceeded as far as we can with the nomination process at the state level. Let me assure you that the Arkansas Historic Preservation Program will forward the nomination of your property to the National Register office in Washington, D.C. as rapidly as possible once the new regulations are in place. We will, of course, let you know when some definitive action has been taken on the nomination of your building.

If you have any questions, or wish to check on the progress of the nomination process, please feel free to contact me.

Sincerely,

Wilson Stiles
State Historic Preservation Officer

WS/fb

June 10, 1981

Mr. Jim Guy Tucker, Agent
Prothonotary Place Horizontal
Property Rights
c/o Tucker and Stafford, Attorneys
2148 First National Building
Little Rock, AR 72201

Mr. Union Life Building
Little Rock, Pulaski County

Dear Mr. Tucker:

It is my pleasure to inform you that the State Review Committee of the Arkansas Historic Preservation Program has approved the nomination of your property to the National Register of Historic Places. As this recognition indicates, the Union Life Building is one of our state's outstanding historic resources. We appreciate your efforts in preserving this structure and in pursuing its nomination to the National Register.

As was mentioned in our last letter, federal regulations have not been developed to implement the recently revised National Register Program, resulting in a temporary lapse in the review of properties nominated to the National Register. We have proceeded as far as we can with the nomination process at the state level. Let me assure you that the Arkansas Historic Preservation Program will forward the nomination of your property to the National Register office in Washington, D.C. as rapidly as possible once the new regulations are in place. We will, of course, let you know when definitive action has been taken on the nomination of your building.

If you have any questions, or wish to check on the progress of the nomination process, please feel free to contact me.

Sincerely,

William Z. ...

SEP 4 1981

State Historic Preservation Officer

WZ/TP

TUCKER AND STAFFORD

ATTORNEYS AT LAW

JIM GUY TUCKER
L. SCOTT STAFFORD
STEPHEN K. CUFFMAN

2148 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
(501) 372-3382

MEMORANDUM

TO: Tim Haake
Congressman Hefter's Office

FROM: Jim Guy Tucker *GT*

RE: Inadvertent Denial of Deductions for Gifts of Historic Easements
Arising From Certain Delays in the Department of Interior Resulting
From 1980 Amendments to the Tax Code.

DATE: June 25, 1981

Facts: Due to administrative delays within the Department of Interior, federal regulations have not been developed to implement the revised National Register of Historic Places Program resulting in a temporary lapse in reviewing properties for inclusion on the National Register. Taxpayers' application for registration may be delayed for so long that they will be denied their deduction for calendar year 1980.

Issue: How can the law or IRS or Department of Interior regulations be amended to avoid denial of taxpayers' deduction in the desired year solely as a result of DOI administrative problems?

Background: Taxpayers purchased a building on December 16, 1980. Taxpayers, by gift, granted an easement on the facade of a building to the Arkansas State Commemorative Commission (the "Commission") on December 31, 1980.

Prior to December 18, 1980, the taxpayers' gift would have been effective and deductible for federal tax purposes in calendar year '80 on approval by the Commission and the recording of the Deed on or before January 1, 1981.

However, effective December 17, 1980, IRC Sec. 170 was amended by the Tax Treatment Extension Act of 1980 to "extend" the treatment of charitable facade deductions.

Prior to December 17, 1980, the law allowed a charitable deduction of a facade which would accomplish "the preservation of historically important land areas or structures". The Tax Treatment Extension Act of 1980 changed the statute to read "the preservation of an historically important land area or a certified historic structure". The important change to note is "a certified historic structure" as opposed to a "historically important structure" as used in the old law.

A certified historic structure for this purpose means any building, structure, or land area which is:

- a) Listed in the national register, or

Memorandum
June 25, 1981
Page Two

b) Is located in a registered historic district as defined in IRC. Sec. 191(d)(2) and is certified by the Secretary of Interior as being of historic importance to the district.

The code section further states that a building qualified if it satisfied one of the two preceding conditions at the time of the gift or on the due date (including extensions) for filing the tax return of the person who made the gift. In this case, a partnership made part of the gift and the individuals who purchased floors made the balance of the gifts.

Although the narrowing of the availability of this deduction was an unpleasant surprise for taxpayers, they were not prejudiced since:

- a) the structure in question has considerable historic value and probably would be listed on the register; and
- b) extensions of the due date for taxpayers' returns would be obtained to allow time to obtain the listing.

On April 13, 1981, taxpayers filed a request for registration of the property on the National Register. Preliminary approval from the Regional Office of the Department of Interior in New Mexico was received on May 8, 1981.

On June 9, the State Review Committee made its formal nomination of the property and notified taxpayers by letter dated June 18. Taxpayers obtained extensions of time for filing their return on April 15 and June 15.

Taxpayers believe their property qualifies for registration and will be accepted in due course. However, taxpayers may be denied their deduction for calendar year 1980 solely as a result of the fact that the Department of Interior has (a) a deep backlog of applications, and (b) a review underway of all regulations for the National Register Program and, thus, is not processing applications.

Of course, it is possible that the regulations will be revised in a manner that disqualifies the property altogether. But, under current regulations and the new law, and due to the October 1 deadline for filing returns, taxpayers are threatened with the loss of the deduction in the desired year solely as a result of an inability of DOI to process applications.

Please note the marked paragraphs of the attached letters dated June 18, May 8, and May 6.

JGT/ljk

Attachments

Tucker

TUCKER AND STAFFORD

ATTORNEYS AT LAW

JIM GUY TUCKER
L. SCOTT STAFFORD
STEPHEN K. CUFFMAN

2148 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
(501) 372-3382

July 10, 1981

Congressman Richard A. Gephardt
Room 218
Cannon (H.O.B.) Building
Washington, D.C. 20510

info

Attention: John Crosby

Dear Dick:

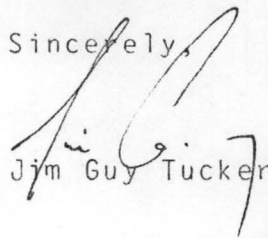
I have discussed the enclosed memorandum with John Crosby and with Tim Haake in Cecil Heftel's office.

Because the Department of Interior is not processing applications for the National Register and due to the fact the Tax Treatment Extension Act of 1980 became effective with the President's signature on December 17, 1980, those few of us who granted an easement in the last two weeks of 1980 will not be entitled to our deduction in that year.

I would hope it might be possible to amend either the Act or the section in question so that the effective date would be January 1, 1981, and all taxpayers who made gifts in 1980 would be treated the same.

Thanks for your review of this. I hope you can help.

Sincerely,


Jim Guy Tucker

Enclosure

cc: Mr. Tim Haake

RICHARD A. GEPHARDT
3D DISTRICT, MISSOURI

WAYS AND MEANS COMMITTEE
BUDGET COMMITTEE
CHIEF OF TASK FORCES
DEMOCRATIC STEERING AND
POLICY COMMITTEE

CONGRESS OF THE UNITED STATES
HOUSE OF REPRESENTATIVES
WASHINGTON, D.C. 20515

WASHINGTON OFFICE:
218 CANNON HOUSE OFFICE BUILDING
WASHINGTON, D.C. 20515
PHONE: (202) 225-2671

DISTRICT OFFICE:
3470 HAMPTON AVENUE
ST. LOUIS, MISSOURI 63139
PHONE: (314) 351-5100

August 20, 1981

Ms. Sally Oldham
National Register of Historic Places
Pension Building
440 G Street, N.W.
Washington, D. C. 20243

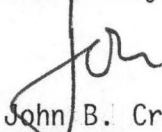
Dear Sally:

As per our conversation last week regarding the tax treatment of certain charitable easements granted during the last two weeks of 1980, but unfortunately after the enactment and effective date of the Tax Treatment Extension Act of 1980, I am enclosing correspondence that we have received from former Congressman Jim Guy Tucker of Arkansas which explains the problem.

You are very kind to review this matter for us and I certainly hope that Mr. Tucker's application can be processed prior to the expiration date applicable to the tax year 1980. If not, any advice as to how he can expedite matters would be greatly appreciated.

Many thanks again. Best regards.

Yours very truly,


John B. Crosby
Administrative Assistant

JBC:of

Enclosure



THE NATIONAL REGISTER OF HISTORIC PLACES	
DATE REC'D	<u>AUG 21 1981</u>
_____	INDIVIDUAL RESPONSE (ATTACHED)
_____	INFORMATIVE MATERIAL SENT
_____	TELEPHONE CALL (ATTACHED)
DATE ACTION TAKEN _____	
INITIALS _____	

ENCLOSURE

ENCLOSURE

WASHINGTON, D.C. 20543

WASHINGTON, D.C. 20543

WASHINGTON, D.C. 20543

enclosed letters would be directly administered.
 were applicable to the tax year 1980. It was my advice as to how to can
 more than 10. The letter's administration can be processed prior to the expiration
 don't be very kind to mention this matter for us and I certainly

expanding the program.
 we have received from former congressmen the only letter of acknowledgment which
 tax year 1980. I am enclosing correspondence that
 1980. The correspondence from the congressional and executive level of the
 of congressional correspondence dated during the last few weeks of
 we are not considering 1980 week regarding the tax treatment

WASHINGTON, D.C. 20543

WASHINGTON, D.C. 20543
 440 0 Street, N.W.
 Pension Building
 National Historical Foundation
 Washington, D.C. 20543

August 21, 1981

NATIONAL COMMISSION
 ON HISTORIC PLACES
 OFFICE OF WORKS CONSERVATION
 HISTORIC COMMISSION
 ADVISORY AND PLANNING COMMITTEE
 RICHARD A. GILBERT

WASHINGTON, D.C. 20543
 HOUSE OF REPRESENTATIVES
 CONGRESS OF THE UNITED STATES

WASHINGTON, D.C. 20543
 HOUSE OF REPRESENTATIVES
 CONGRESS OF THE UNITED STATES
 RICHARD A. GILBERT

DATE

8-27-81

TIME OF CALL

AM
PM

TELEPHONE REPORT

1. CALL ☒ TO: ☐ FROM (Name)

Wilson Stiles

2. ADDRESS (Tel. No. if needed)

Ark 54PO

3. SUBJECT, PROJECT NO., ETC.

Jim Guy Tucker's property:

4. DETAILS OF DISCUSSION

Union Life Bldg, Little Rock

Explained that we would list the property if the appropriate waivers were sent with nomination because we felt it was an urgent situation.

He would like to look into it & call back. I told him we would not contact either Mr. Tucker or Mr. Grosby until we heard from him.

If we do proceed, Beth would give information on the content of waiver letters, etc to Eva Shackelford

NAME OF PERSON PLACING/RECEIVING CALL

TITLE

OFFICE

Shuell

DATE

8/28/81

TELEPHONE REPORT

TIME OF CALL

AM
PM

1. CALL ☐ TO: ☒ FROM (Name)

Eve Shackleford

2. ADDRESS (Tel. No. if needed)

AR : 501-371-2763

3. SUBJECT, PROJECT NO., ETC.

Jonny Grey Gunk's Property

4. DETAILS OF DISCUSSION

Eve called because Wilson had spoken to her about the nomination. She says Wilson & the office are happy to see it processed. She will call Beth G. on Monday to find out about waiver letters.

NAME OF PERSON PLACING/RECEIVING CALL

S. Oldham

TITLE

OFFICE

U.S. DEPARTMENT OF THE INTERIOR
HERITAGE CONSERVATION AND RECREATION SERVICE

TELEPHONE REPORT

DATE

8-31-81

TIME OF CALL

AM
PM

1. CALL ☒ TO: ☐ FROM (Name)

Jim Guy Tucker

2. ADDRESS (Tel. No. if needed)

501-372-3382

3. SUBJECT, PROJECT NO., ETC.

Union Life Bldg, Little Rock,
Ark

4. DETAILS OF DISCUSSION

Explained that
due to the exceptional
circumstances we would
renew the nomination &
list the property if he
made the appropriate plans and
~~had to accept~~
~~negative results that~~ Explained
~~Letter should say~~
that I. specifically
request listing and accept
responsibility in any procedural
shortcoming of the property is
listed in the N.R. plus other
wanner working requirements

NAME OF PERSON PLACING/RECEIVING CALL

TITLE

OFFICE

Shul

U.S. DEPARTMENT OF THE INTERIOR
HERITAGE CONSERVATION AND RECREATION SERVICE

DATE

8/31/81

TELEPHONE REPORT

TIME OF CALL

AM
PM

1. CALL ☒ TO: ☐ FROM (Name)

Eve Stockford

2. ADDRESS (Tel. No. if needed)

AR 501-371-2763

3. SUBJECT, PROJECT NO., ETC.

Union Life Bldg, Little Rock AR - easement

4. DETAILS OF DISCUSSION

I explained what we need to list it:

letter from State explaining extreme hardship
adequately documented nomination

waiver letters from: mayor
county official
owner

} Conseq. of listing
waive its of notification
+ commenting period
support listing

→ aware of it to object to or
concur in listing

This extension apparently runs out in Oct, so this must be done
st. away.

NAME OF PERSON PLACING/RECEIVING CALL

TITLE

OFFICE

Grosvener

U.S. DEPARTMENT OF THE INTERIOR
HERITAGE CONSERVATION AND RECREATION SERVICE

TELEPHONE REPORT

DATE

9/1/81

TIME OF CALL

AM
PM

1. CALL ☒ TO: ☐ FROM (Name)

Eve Shulkynd

2. ADDRESS (Tel. No. if needed)

AR 501-31-2763

3. SUBJECT, PROJECT NO., ETC.

Union Life Bldg. - Little Rock

4. DETAILS OF DISCUSSION

Owner's waiver letter must also include a statement that he (they) accept responsibility for any procedural shortcomings or any challenge to the procedures.

SHPO has letter from owner w/ all other requirements except waiver of procedures and above requirements @ responsibility. Carol Shull has already called J.G. Tucker - Eve should get back in touch w/ him.

There is one major st. no., but she will find out who's acting.

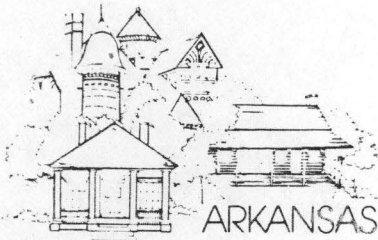
She will also include in the documentation copies of the May '81 notices to the owner & officials about PB consideration, and also a copy of the Part I Preliminary Certification application which was approved.

NAME OF PERSON PLACING/RECEIVING CALL

Grovenor

TITLE

OFFICE



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 "G" Street, N.W.
Washington, D.C. 20243

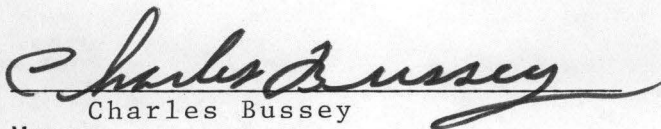
Re: Union Life Building
Little Rock, Pulaski County
Arkansas

Dear Mr. Rogers:

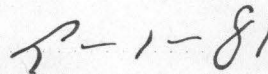
The Union Life Building in Little Rock, Pulaski County, Arkansas, has been nominated to the National Register of Historic Places.

I understand the consequences of National Register listing and support the nomination of this property. Additionally, I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Sincerely,


Charles Bussey

Mayor
City of Little Rock



Date

1821 A 432



AMERICAN HISTORICAL SOCIETY

1000 17th Street, N.W., Washington, D.C. 20036

Mr. Jerry Jones
Acting Director of the National Archives
400 "C" Street, N.W.
Washington, D.C. 20540

Mr. Jones:
Dear Sir:

The National Archives is pleased to have been named as the official repository for the records of the National Archives and Records Administration. This is a significant honor and a testament to the importance of the National Archives and Records Administration in the preservation of our nation's history. We are committed to providing the best possible service to the public and to ensuring that the records of the National Archives and Records Administration are preserved for future generations.

Sincerely,

Charles Jones
Charles Jones
Director

8-1-81

Date

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,

William Daniel Thomas, Jr.
Owner of Record William Daniel Thomas, Jr.

Date 9/1/81

Johnnie Nell Thomas
Johnnie Nell Thomas Owner of Record

Date 9/1/81

1881 A 932

ARKANSAS HISTORIC PRESERVATION BOARD

MEMORANDUM FOR THE BOARD

DATE: 9/1/81

TO: Mr. Rogers
FROM: Mr. Rogers
SUBJECT: Historic Preservation Board
DATE: 9/1/81

RE: Union Life Building
1111 North Main Street
Little Rock, Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1960, as a private property owner, I have the right to object to the listing of my property. I believe that my property should be included in the National Register of Historic Places and I support and encourage the listing.

I will submit a report regarding notification and comment as required in which is required by federal regulations promulgated pursuant to the National Historic Preservation Act Amendments of 1960.

Additionally, I accept all responsibility for any procedural deficiencies or changes which may result from the action of the Union Life Building in the National Register of Historic Places.

Sincerely,

9/1/81

Walter H. Thomas, Jr.
Owner of Union Life Building

9/1/81

Walter H. Thomas, Jr.
Owner of Union Life Building

SEP 4 1981

TUCKER AND STAFFORD

ATTORNEYS AT LAW

JIM GUY TUCKER
L. SCOTT STAFFORD
STEPHEN K. CUFFMAN

2148 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
(501) 372-3382

September 1, 1981

Ms. Carol D. Shull
Acting Keeper of the National Register
440 "G" Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County, Arkansas

Dear Madame:

We have served as counsel for the purchasers and present owners of the referenced property since the date of their purchase on December 16, 1980, have examined the property ownership records of Pulaski County, Arkansas, and are of the opinion that at September 1, 1981, the following entities or individuals are the only owners of the referenced property:

William Daniel Thomas, Jr. and Johnnie Nell Thomas;

James L. Holsted and Joyce P. Holsted;

Bruce Wayne Holsted and Tara White Holsted;

James Guy Tucker, Jr. and Betty Tucker;

J.W. Benafield and Dena Benafield;

Providential Life Insurance Company; and

Center Street Co., a Partnership.

We have also examined the records of Center Street Co., a partnership, and are of the opinion that at September 1, 1981, the following are the only members of that partnership:

James Guy Tucker, Jr.

David L. Parr

William Daniel Thomas, Jr.

Bruce Wayne Holsted

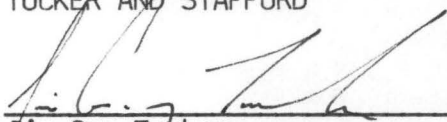
J.W. Benafield;

James L. Holsted

Sincerely,

TUCKER AND STAFFORD

By:


Jim Guy Tucker

JGT/ljk

TUCKER AND STAFFORD

ATTORNEYS AT LAW

2146 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
(501) 375-2282

September 1, 1981

JIM GUY TUCKER
J. SCOTT STAFFORD
STEPHEN A. CULTMAN

Mr. Carol D. Smith
Acting Register of the National Register
400 "C" Street, N.W.
Washington, D.C. 20543

Re: Union Life Building
Little Rock, Pulaski County, Arkansas

Dear Madam:

We have advised as counsel for the purchasers and present owners of the
referenced property since the date of their purchase on September 16, 1980,
have examined the property ownership records of Pulaski County, Arkansas, and
are of the opinion that as of September 1, 1981, the following entities or
individuals are the only owners of the referenced property:

William Daniel Thomas, Jr. and Jonnie Nell Thomas;

James L. Holsted and Joyce R. Holsted;

Bruce Wayne Holsted and Tara White Holsted;

James Guy Tucker, Jr. and Betty Tucker;

J.W. Bensfield and Dene Bensfield;

Provident Life Insurance Company; and

Center Street Co., a Partnership.

We have also examined the records of Center Street Co., a partnership, and are
of the opinion that as of September 1, 1981, the following are the only members
of that partnership:

David L. Parr

James Guy Tucker, Jr.

Bruce Wayne Holsted

William Daniel Thomas, Jr.

James L. Holsted

J.W. Bensfield

Sincerely,

TUCKER AND STAFFORD

Jim Guy Tucker

SEP 4 1981

02713K

Memorandum
September 1, 1981
Page Two

- a) the structure in question has considerable historic value and the owners were convinced the property probably would be listed on the register; and
- b) extensions of the due date for taxpayers' returns could be obtained to allow time to obtain the listing.

On April 13, 1981, owners filed a request for registration of the property on the National Register. Preliminary approval from the Regional Office of the Department of Interior in New Mexico was received on May 8, 1981.

On June 9, the Arkansas State Review Committee made its formal nomination of the property and notified owners by letter dated June 18. Owners obtained extensions of time for filing their return in April, June and August. Owners will not be able to extend the due date of their tax returns beyond October 1, 1981. If the property is not listed by that date, taxpayers will have completely lost a principal financial incentive that attracted their purchase and renovation of this fine property.

Taxpayers believe their property qualifies for registration and will be accepted in due course. However, taxpayers may be denied their deduction for calendar year 1980 solely as a result of the fact that the Department of Interior has (a) a deep backlog of applications, and (b) a review underway of all regulations for the National Register Program and, thus, is not processing applications. But, under current regulations and the new law, and due to the October 1 deadline for filing returns, taxpayers are threatened with the loss of the deduction in the desired year solely as a result of an inability of DOI to process applications.

Please note the marked paragraphs of the attached letters dated June 18, May 8 and May 6.

JGT/ljk

Attachments

TOP SECRET

and the other side of the river, the water was very muddy and the current was very strong. The boat was very small and the crew was very inexperienced. The boat was very small and the crew was very inexperienced.

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PULASKI



COUNTY

OFFICE OF THE COUNTY JUDGE, W. E. "BILL" BEAUMONT ■ PULASKI COUNTY COURTHOUSE ROOM 100
LITTLE ROCK, ARKANSAS 72201 (501) 374-4805

September 1, 1981

Mr. Jerry Rogers
Acting Keeper of the National Register
440 "G" Street, N.W.
Washington, D.C. 20243

RE: Union Life Building
Little Rock, Pulaski County
Arkansas

Dear Mr. Rogers:

The Union Life Building in Little Rock, Pulaski County, Arkansas, has been nominated to the National Register of Historic Places.

I understand the consequences of National Register listing and support the nomination of this property. Additionally, I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Yours very truly,

W. E. Beaumont
County Judge

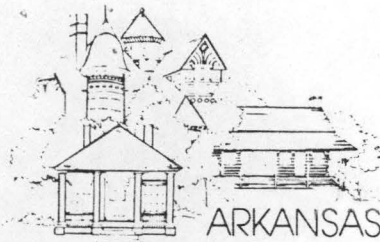
WEB/kg

September 1, 1981
DATE

1801 1 932

105

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

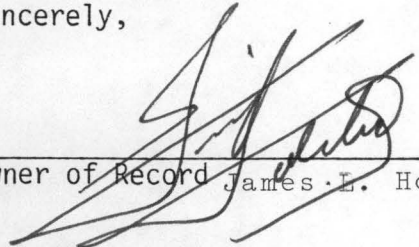
My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

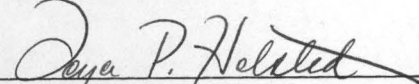
Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,



Owner of Record James L. Holsted

Date 9-1-81



Joyce P. Holsted / Owner of Record

Date 9-1-81

1891 A

ALABAMA HISTORIC PRESERVATION RECORD

Mr. Jerry Rogers
National Register of Historic Places
400 G Street, N.W.
Washington, D.C. 20540

Union Life Building
Little Rock, Arkansas
Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act of 1966, as amended, I have the right to conduct my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I should and

I want all right, requesting notification and comment as required or will be required by federal regulations in accordance with the National Historic Preservation Act of 1966 and the National Historic Preservation Act of 1980.

Additionally, I request all responses for any individual or agencies or changes that may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,

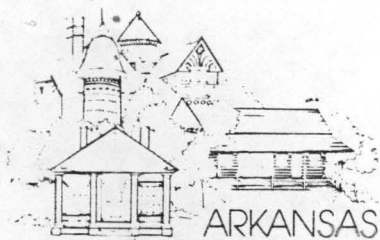
9-1-81
Date


Owner of Record

9-1-81
Date


Owner of Record

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,

Owner of Record Bruce Wayne Holsted

9-1-81
Date

Tara White Holsted

Tara White Holsted/
Owner of Record

Date 9-1-81

1891 A 1982

NATIONAL HISTORIC PRESERVATION PROGRAM

Form 100-27-208

M. Jerry Rogers
Acting Chief of the National Register
440 E. Street, N.W.
Washington, D.C. 20243

Mr. Wayne White
Little Rock, Arkansas
Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act, nomination of property as a National Historic Place is a recognition of its national significance. I believe that my property should be included in the National Register of Historic Places and I support and encourage its listing.

I waive all rights regarding notification and comment as are required or will be required by Federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or changes which may result from the inclusion of the listing of my property in the National Register of Historic Places.

Sincerely,



Wayne White (Printed)

9-1-81

Date

9-1-81

Date

Wayne White (Printed)

Owner of Record

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

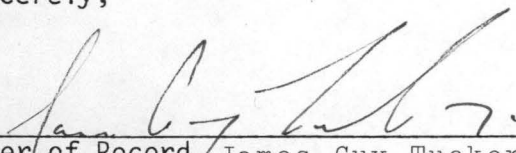
My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

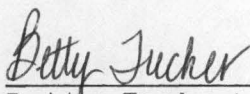
I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,


Owner of Record James Guy Tucker, Jr.

9/1/81
Date


Betty Tucker Owner of Record

Date 9/1/81

1801 A 932

UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT
WASHINGTON, D.C. 20243

Mr. J. R. [Name]
Acting Director of the National Register
440 L Street, N.W.
Washington, D.C. 20543

94: Union Lake Building
Little Rock, Arkansas
Arkansas

Dear Mr. Register:

My property has been nominated to the National Register of Historic Places.

I understand the nomination of historic and that under the National Historic
Preservation Act Amendments of 1980, as a private property owner, I have
the right to object to the listing of my property in the
National Register of Historic Places. I believe that my property should
be included in the National Register of Historic Places and I support and
concur in the listing.

I am a private property owner and I am not a public official or
will be named by federal, state or local government in the National
Historic Preservation Act of 1966 and the National Historic Preservation
Act Amendments of 1980.

Additionally, I accept all responsibility for any potential damage to
the property which may result from the listing of the Union Lake
Building in the National Register of Historic Places.

Sincerely,


Robert L. [Name], Owner of Record


[Name], Owner of Record

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

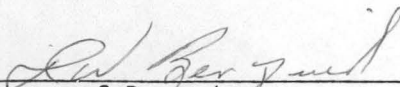
My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

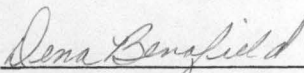
Sincerely,



Owner of Record J.W. Benafield

9-1-81

Date



Dena Benafield / Owner of Record

9-1-81

Date

1801 A 932

NATIONAL HISTORIC PRESERVATION PROGRAM

Mr. John Roberts
Acting Director of the National Register
1100 ...
Washington, D.C. 20540

Re: Union Life Building
Listed on National Register
of Historic Places

Dear Mr. Roberts:

My property has been included in the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act (NHPA) of 1966, as a private property owner, I have the right to continue to do as I please with my property. In the National Register of Historic Places, I believe that my property should be included in the National Register of Historic Places and should be included in the listing.

I have also received notification and consent as are required on the National Historic Preservation Act of 1966 and the National Historic Preservation Act of 1980.

Additionally, I accept full responsibility for any property, disturbance or other loss which may result from the listing of the Union Life Building in the National Register of Historic Places.

Sincerely,

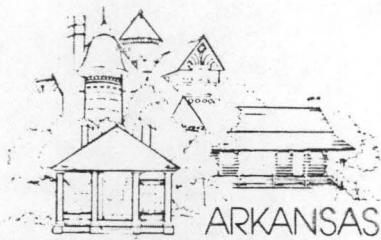
John Roberts, President

Date

John Roberts, Owner of Record

Date

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,

PROVIDENTIAL LIFE INSURANCE COMPANY
Owner of Record

By:

President

Secretary

9-1-81
Date

NATIONAL HISTORIC PRESERVATION PROGRAM

The National Historic Preservation Act of 1966, as amended, and the National Historic Preservation Act of 1980, as amended.

Mr. Jerry R. ...
Acting Director of the National Register
100 E. Street, N.W.
Washington, D.C. 20540

Re: Union Life Building
Little Rock, Arkansas
Ark. 72201

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act of 1966, as amended, and the National Historic Preservation Act of 1980, as amended, I have the right to object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I have all things regarding notification and consent as a condition of all the required by Federal regulations promulgated pursuant to the National Historic Preservation Act of 1966, as amended, and the National Historic Preservation Act of 1980, as amended.

Additionally, I accept all responsibility for any property delisted or challenged which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,

9-1-81
Date

UNION LIFE BUILDING COMPANY
Owner of Property

Secretary

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 G. Street, N.W.
Washington, D.C. 20243

Re: Union Life Building
Little Rock, Pulaski County,
Arkansas

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I understand the meaning of listing and that under the National Historic Preservation Act Amendments of 1980, as a private property owner, I have the right to concur in or object to the listing of my property in the National Register of Historic Places. I believe that my property should be included in the National Register of Historic Places and I support and concur in the listing.

I waive all rights regarding notification and comment as are required or will be required by federal regulations promulgated pursuant to the National Historic Preservation Act of 1966 and the National Historic Preservation Act Amendments of 1980.

Additionally, I accept all responsibility for any procedural deficiencies or challenges which may result from the inclusion of the Union Life Building in the National Register of Historic Places.

Sincerely,

CENTER STREET CO., a Partnership
Owner of Record

William Daniel Thomas, Jr. 9-1-81
William Daniel Thomas, Jr. / Partner

James Guy Tucker, Jr.
James Guy Tucker, Jr. / Partner

James L. Holsted
James L. Holsted / Partner

9-1-81
Date

David L. Parr 9-1-81
David L. Parr / Partner

Bruce Wayne Holsted
Bruce Wayne Holsted / Partner

J.W. Benafield
J.W. Benafield / Partner

A Division of the Department of Natural & Cultural Heritage

An Equal Opportunity Employer

UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT

M. Jeff Rogers
Acting Director of the National Register
1400 G Street, N.W.
Washington, D.C. 20004

183 Union Life Building
Little Rock, Arkansas
72201

Dear Mr. Rogers:

My property has been nominated to the National Register of Historic Places.

I agree and the listing of listing and that under the National Historic
Antiquities Act of 1906, as amended, I have a private property interest in the
right to conduct my business in the district of my property in the
National Register of Historic Places. I believe that my property should
be included in the National Register of Historic Places and I support and
concur in the listing.

I have read the listing of listing and comment as requested on
will be submitted to the National Register of Historic Places for
the National Historic Preservation Act of 1966 and the National Historic Preservation Act
of 1980.

Accordingly, I request all response to the National Historic Preservation
Act of 1966 and the National Historic Preservation Act of 1980
listing to be in the National Register of Historic Places.

Sincerely,

9-1-81

UNITED STATES DEPARTMENT OF THE INTERIOR

Handwritten signature: David A. Rogers
David A. Rogers, Owner

Handwritten signature: Bruce Wayne Holstad
Bruce Wayne Holstad, Attorney

SEP 4 1981

Handwritten signature: James Earl Tucker
James Earl Tucker, Attorney

Handwritten signature: David A. Rogers
David A. Rogers, Owner

TUCKER AND STAFFORD

ATTORNEYS AT LAW

JIM GUY TUCKER
L. SCOTT STAFFORD
STEPHEN K. CUFFMAN

2148 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
(501) 372-3382

MEMORANDUM

TO: Ms. Carol D. Shull
Acting Keeper of the National Register

FROM: TUCKER AND STAFFORD *JS*

RE: Union Life Building

DATE: September 2, 1981

Facts: Due to administrative delays within the Department of Interior, federal regulations have not been developed to implement the revised National Register of Historic Places Program resulting in a temporary lapse in reviewing properties for inclusion on the National Register. Owners' application for registration of the referenced property may be delayed for so long that they will be denied their deduction for a charitable gift of a facade easement for calendar year 1980.

Background: The owners purchased the property on December 16, 1980. The owners, by gift, then granted an easement on the facade of a building to the Arkansas State Commemorative Commission (the "State Commission") on December 31, 1980.

Prior to December 17, 1980, the taxpayers' gift would have been effective and deductible for federal tax purposes in calendar year 1980 on approval by the State Commission and the recording of the Deed before January 1, 1981.

However, effective December 17, 1980, IRC Sec. 170 was amended by the Tax Treatment Extension Act of 1980 to "extend" the treatment of charitable facade deductions.

Prior to December 17, 1980, the law allowed a charitable deduction of a facade which would accomplish "the preservation of historically important * * * structures". The Tax Treatment Extension Act of 1980 changed the statute to read "the preservation of * * * a certified historic structure".

The new code section states that a building qualifies if it is listed at the time of the gift or on the due date (including extensions) for filing the tax return of the person who made the gift. In this case, a partnership made part of the gift, a corporation made part of the gift, and the individuals who purchased floors made the balance of the gift.

Although the narrowing of the availability of this deduction was an unpleasant surprise for the owners they were not prejudiced at the time of the gift since:

514 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72202
(501) 375-2342

TUCKER AND STAFFORD
ATTORNEYS AT LAW

THE GUY TUCKER
1800 STAFFORD
STEPHEN A. CULMAN

MEMORANDUM

TO: Mr. Carol D. Shull
Acting Keeper of the National Register

FROM: TUCKER AND STAFFORD

RE: Union Life Building

DATE: September 2, 1981

Enclosed for the administrative review of the National Register of Historic Places is a preliminary report on the building's eligibility for listing on the National Register. The report is based on a review of the building's history and its architectural features. It is recommended that the building be listed on the National Register of Historic Places.

Background: The owner purchased the property on December 16, 1980. The owner, by deed, then granted an easement on the facade of a building to the Arkansas State Commemorative Commission (the "State Commission") on December 21, 1980.

Prior to December 17, 1980, the taxpayers' gift would have been effective and deductible for federal tax purposes in calendar year 1980 on approval by the State Commission and the recording of the deed before January 1, 1981.

However, effective December 17, 1980, the law was amended by the Tax Treatment Extension Act of 1980 to "extend" the treatment of charitable facade deductions.

Prior to December 17, 1980, the law allowed a charitable deduction of a "structure" which would accomplish "the preservation of historically important structures." The Tax Treatment Extension Act of 1980 changed the statute to read "the preservation of * * * a certified historic structure."

The new statute states that a building qualifies if it is listed on the time of the gift or on the date (including extensions) for filing the tax return of the person who made the gift. In this case, a partnership made part of the gift, a corporation made part of the gift, and the individuals who purchased the building made the balance of the gift.

Although the narrowing of the availability of this deduction was an unpleasant surprise for the owners they were not precluded at the time of the gift since:

TUCKER AND STAFFORD

ATTORNEYS AT LAW

JIM GUY TUCKER
L. SCOTT STAFFORD
STEPHEN K. CUFFMAN

2148 FIRST NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
(501) 372-3382

September 2, 1981

Ms. Carol D. Shull
Acting Keeper of the Records
440 "G" Street, N.W.
Washington, D.C. 20243

RE: Union Life Building
Little Rock, Pulaski County, Arkansas

Dear Madame:

Our firm represents 100% of the owners of the referenced property. The purpose of this letter is to review the circumstances that cause our clients to ask for an immediate listing of the property on the National Register of Historic Places and to agree to accept responsibility for any procedural short comings which may arise as a result of the listing occurring at this time.

As a result of the continuing review of regulations affecting historic structures now underway by the Department of Interior, the owners of the property will be denied a principal financial incentive that attracted their original purchase and renovation of this fine property.

In order for the owners' gift of a facade easement on the property to qualify for a charitable deduction in 1980, the property must be listed on the National Register by the due date of the owners' federal income tax returns for 1980. Owners have obtained repeated extensions for the due date of their returns in April, June, and August of 1981 while waiting to have the review of their application for registration completed. Owners will not be able to extend the due date of their tax returns beyond October 1, 1981 and, thus, if the property is not listed by that date will totally lose the 1980 deduction which they sought. This will cause a financial loss to the owners in an amount well in excess of \$50,000.

Our clients are in a unique position in that only those persons in the country who made their gift during the fourteen day period between December 17, 1980, and January 1, 1981 could be similarly disadvantaged. If owners' gift had occurred prior to December 17, 1980, their gift would have qualified for a deduction in 1980 by virtue of the fact the property was found to be an "historically important * * * structure" by the Arkansas State Commemorative Commission.

TUCKER AND STAFFORD

ATTORNEYS AT LAW

2nd FLOOR NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
PHONE 335-3302

JIM DUNN TUCKER
2nd FLOOR NATIONAL BUILDING
LITTLE ROCK, ARKANSAS 72201
PHONE 335-3302

September 2, 1981

Mr. Carol D. Still
Writing Kasper of the Records
200 West 1st Street, N.W.
Washington, D.C. 20005

Re: [illegible] Building
[illegible] [illegible] County, Arkansas

Dear Madam:

As a result of the continuing review of the records of the Arkansas Department of the Interior, the Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior.

As a result of the continuing review of the records of the Arkansas Department of the Interior, the Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior.

In order for the records of the Arkansas Department of the Interior to be reviewed, the Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior.

Our clients are in a unique position in that only those persons in the county who made their first entry into the county during the period between January 1, 1900, and January 1, 1901 could be considered. It is noted that the Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior. The Arkansas Department of the Interior is reviewing the records of the Arkansas Department of the Interior.

SEP 4 1981

TUCKER AND STAFFORD

Ms. Carol D. Shull
September 2, 1981
Page Two

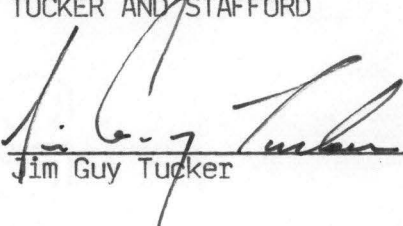
If owners had sought their financial incentive in a 1981 deduction, this request would not be necessary because April 15, 1982 would be the earliest date by which the national listing would be required; and we assume the Department of Interior would have its new regulations affecting listing of historic structures in place by that date. However, it is the 1980 deduction that was sought and expected.

The owners received their preliminary approval for listing from the Regional office of the Department of Interior on May 8, 1981. They will lose their 1980 deduction unless the Department of Interior can find some method to take final action on their application for listing prior to October 1, 1981. Based on the unique circumstances of the owners and the considerable financial loss the owners may suffer as a result of this unusual situation, we hope you can be of assistance. Attached is a more detailed summary of the background of this request.

Very truly yours,

TUCKER AND STAFFORD

By:


Jim Guy Tucker

JGT/ljk

Attachment

1801 1 932

Mr. Carol D. Smith
September 2, 1981
Page Two

If owners had sought their financial interest in a 1981 valuation, they would not be necessary because April 1, 1981 would be the valuation date in which the financial listing would be prepared and we assume the Department of Interior would have the same valuation reflecting listing of financial statements in place of that date. However, it is the 1980 valuation that was sought and extended.

The Bureau received their preliminary approval for listing from the Regional Office of the Department of Interior on May 4, 1981. They will lose their 1980 valuation unless the Department of Interior can find some method to take their action on their application for listing prior to October 1, 1981. Based on the nature of the financial statements of the owners and the considerable loss of value may suffer as a result of this unusual situation, we hope you can be of assistance. Attached is a more detailed summary of the background of this request.

Very truly yours,

TUCKER AND STARROD

By:

T. J. Guy Tucker

cc: Mr. Smith

Attachment

SEP 4 1981



ARKANSAS HISTORIC PRESERVATION PROGRAM

Suite 500, Continental Building · Markham and Main · Little Rock, Arkansas 72201
September 2, 1981

Phone: (501) 371-2763

Mr. Jerry Rogers
Acting Keeper of the National Register
440 "G" Street, N.W.
Washington, D.C. 20243

Re: Union Life Building, Pulaski County
Arkansas

Dear Mr. Rogers:

The Arkansas Historic Preservation Program requests that the National Register nomination for the Union Life Building be processed and that the structure be included in the National Register of Historic Places. The nomination was passed by the Arkansas State Review Committee on June 6, 1981.

The unique circumstances which have necessitated this request are set forth in Mr. Jim Guy Tucker's letter of September 2, 1981, to Ms. Carol Shull, which is enclosed. The request is made on the basis of the considerable financial loss which will result if the Union Life Building is not officially included in the National Register of Historic Places by October 1, 1981.

The Arkansas Historic Preservation Program concurs in Mr. Tucker's explanation and feels that this case does indeed call for extraordinary measures to be taken by the Department of the Interior to include the Union Life Building in the National Register of Historic Places.

In addition to Mr. Tucker's letter of September 2, also enclosed please find:

1. A memorandum, with pertinent documents attached, setting for a detailed summary of the background facts which gave rise to this request;
2. Owners letters of concurrence and waiver;
3. Letters from the County Judge and Mayor;
4. Notification letters; and
5. The National Register nomination for the Union Life Building.

As State Historic Preservation Officer, I recommend that an exception be made in the case of the Union Life Building and that the Department of the Interior take the appropriate steps to list the structure on the National Register of Historic Places by October 1, 1981.

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Mr. Jerry Rogers
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September 2, 1981

If you have any questions regarding the nomination please do not hesitate to contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Wilson Stiles". The signature is fluid and cursive, with the first name "Wilson" being more prominent than the last name "Stiles".

Wilson Stiles
State Historic Preservation Officer

WS/ES/fb

Enclosure

SEP 4 1981

→ Sept 9 - Ark - Could be listed 25th
Sept 14 - La - Could be listed
(15) about Oct 1st?

Beth is this O.K.

NR -

P/s. be sure that we notify
Mr. Whitlock^{Corp. Sec.} and ask him to notify
Hulett's^{Nancy Appler - Dept. of Agriculture} of Pine just before we
act on the Neichman and Tucker
properties. Nancy Appler wants
to be able to make some calls to
tell Congressmen how good we are.

CR 9/14

Beth, do not list -
until we do these
2 others see me on the day
you plan to list -

CoSo

U.S. DEPARTMENT OF THE INTERIOR
HERITAGE CONSERVATION AND RECREATION SERVICE

TELEPHONE REPORT

DATE 9-25-81

TIME OF CALL

AM
PM

1. CALL ☒ TO: ☐ FROM (Name)

2. ADDRESS (Tel. No. if needed)

Mary. Ira Whitlock's Secretary

3. SUBJECT, PROJECT NO., ETC.

Union Life Bldg.

4. DETAILS OF DISCUSSION

Mary will call Mary Affler
w/message. Will list today.

NAME OF PERSON PLACING/RECEIVING CALL

TITLE

OFFICE

Leffeld

NR

U.S. DEPARTMENT OF THE INTERIOR
HERITAGE CONSERVATION AND RECREATION SERVICE

TELEPHONE REPORT

DATE

9/28/81

TIME OF CALL

AM
PM

1. CALL ☒ TO: ☐ FROM (Name)

2. ADDRESS (Tel. No. if needed)

3. SUBJECT, PROJECT NO., ETC.

Union Life Building

Little Rock
AR

4. DETAILS OF DISCUSSION

Called the following
listing of property 9/25/81

Cong. Bumpers - 224-4843 ✓
Cong. Pryor - 224-2353 ✓
Cong. Bethune - 225-2506 ✓
SHPO - 501-371-2763 ✓

NAME OF PERSON PLACING/RECEIVING CALL

TITLE

OFFICE

W Byers

NR

ENTRIES IN THE NATIONAL REGISTER

STATE ARKANSAS

Date Entered SEP 25 1981

Name

Location

Union Life Building

Little Rock
Pulaski County

Also Notified

Honorable David H. Pryor
Honorable Dale Bumpers
Honorable Ed Bethune
Southwest Region, NPS

State Historic Preservation Officer
Mr. Wilson Stiles
Director, Arkansas Historic
Preservation Program
Suite 500, Continental Building
Markham and Main Streets
Little Rock, Arkansas 72201

NR

Eady/ts/9.29.81
For further information, please call the National Register at (202) ~~343-6401~~.

272-3504