



September 23, 2009

The Honorable Russ Carnahan
1710 Rayburn House Office Building
Washington, DC. 20510
ATTN: Ken Reidy

Dear Congressman Carnahan:

On behalf of the American Institute of Architects (AIA) and our 82,000 members, I would like to offer our strong support for the *Historic Homeowners Revitalization Act of 2009*. This legislation would create a much needed new tax incentive for homeowners to rehabilitate and restore their historic homes.

The AIA has long championed existing federal tax credits that foster the rehabilitation of historic buildings. Specifically, we have supported the Historic Rehabilitation Tax Credit since it was created over 30 years ago. Since its inception, the historic rehabilitation credit has been a resounding success, creating more than 67,000 jobs and leveraging more than \$45 billion in private capital, all directed towards preserving our nation's cherished buildings and rebuilding once-vibrant communities.

While the historic rehabilitation credit has done much to preserve commercial and public buildings, there is currently no federal tax incentive for the rehabilitation and restoration of a homeowner's primary residence. *The Historic Homeowners Revitalization Act of 2009* rightfully corrects this gap and will create a new tax credit equal to 20 percent of the qualified rehabilitation expenditures made by a homeowner with respect to a qualified historic home.

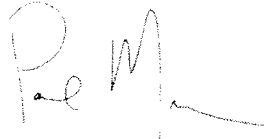
Revitalizing historic residences benefits the environment, the economy, our nation's communities, and the hundreds of thousands of Americans who reside in historic - yet aging - homes and cannot afford to renovate them. Historic homes are more expensive to renovate than newer homes and, given the ongoing economic downturn, it is becoming even more difficult for individuals to commit the financial resources necessary to restore a once-proud residence.

Page 2
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The Historic Homeowners Revitalization Act will provide American homeowners with appropriate incentives to invest in the restoration of their historic homes.

We commend you for introducing this legislation and urge all members of the House to cosponsor it.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul T. Mendelsohn". The signature is written in a cursive style with a large initial "P" and "M".

Paul T. Mendelsohn
Vice President, Government and Community Relations