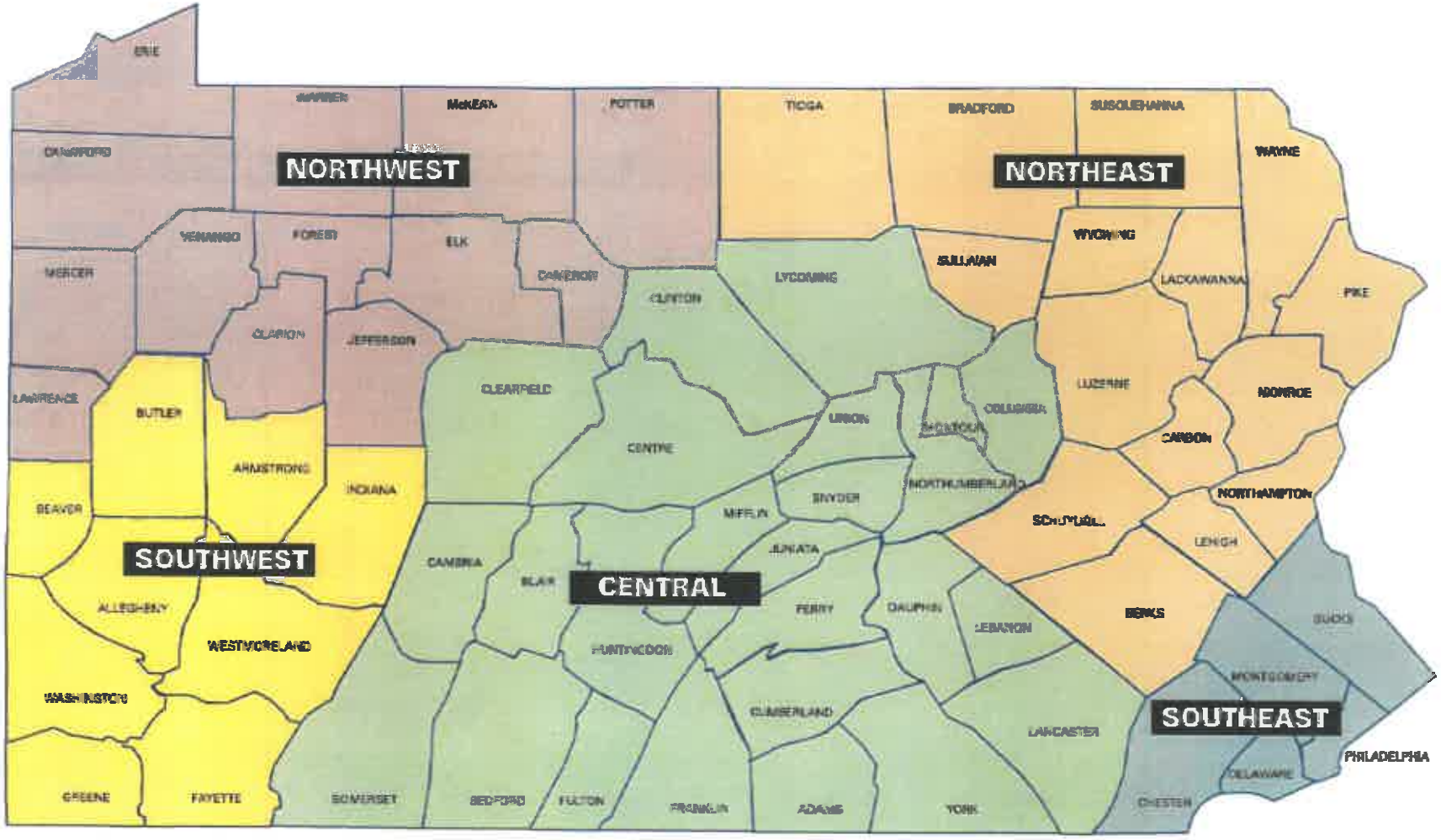Historic Preservation Tax Credit (HPTC)