This research aims to present a dialectic reflection on the dichotomies involved in the process that makes up the aspects related to heritage and tourism. Thus, historically and epistemologically are analyzed the relations among monument, historical monuments and heritage; theories of restoration; the antagonism between the use of heritage as a possible commercial product and; heritage education and its role in the visitation process. The methodology is dialectical-materialist based on the principle of ontological analysis in situ of the case of studies so called Main House of the Forest Farm, listed as a historic building by the state of Paraná, south of Brazil. Technical visits were made to the site to check its condition and profound documentary analysis of its situation. So once epistemologically analyzed, the concepts are exposed to light of the material reality of that building in order to understand its status quo and function as a state property. The achieved results bring into evidence the conclusion that the house is not enshrined as a cultural building. The critical analysis of the concepts points out that the usufruct of the location is embraced by the need of a financial benefit distribution prospectus but also sociocultural, whereas it’s based on a correct educational process of heritage education.

KEY WORDS: education, restoration, tourism, heritage.