



Pennsylvania State Historic Preservation Office  
PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION

May 21, 2025

Duane Atkinson

RE: ER Project # 2025PR02398.001, PPL Building Fitout, Department of Environmental Protection, Allentown City, Lehigh County

Dear Duane Atkinson,

Thank you for submitting information concerning the above referenced project. The Pennsylvania State Historic Preservation Office (PA SHPO) reviews projects in accordance with state and federal laws. Section 106 of the National Historic Preservation Act of 1966, and the implementing regulations (36 CFR Part 800) of the Advisory Council on Historic Preservation, is the primary federal legislation. The Environmental Rights amendment, Article 1, Section 27 of the Pennsylvania Constitution and the Pennsylvania History Code, 37 Pa. Cons. Stat. Section 500 et seq. (1988) is the primary state legislation. These laws include consideration of the project's potential effects on both historic and archaeological resources.

**Above Ground Resources**

*More Information Requested*

The proposed project is located in boundary of the National Register of Historic Places (National Register) eligible Allentown City Historic District (Resource # 2004RE01929) and the tower portion of the building is considered to be a contributing resource. The PPL Tower/Pennsylvania Power and Light Building may also be individually eligible for architectural significance as it was the tallest office building in Allentown for decades and was designed by architects Harvey Wiley Corbett and Wallace K. Harrison. The project proposes the conversion of the former office building to apartments and commercial space. Therefore, we require more information to complete our review. Please provide more information on the current interior appearance of the building so we can assess if it retains sufficient integrity from its 1920s construction to be considered architecturally significant. The focus of the interior documentation should be on public spaces including the lobby, elevator, and auditorium. The photographs should be keyed to current or original floor plans. Please also provide a description of changes made to the interior since the 1920s as well as a copy of the plans for proposed improvements to the building.

Has the use of Historic Rehabilitation Investment Tax Credit funding been considered as the PPL Tower would likely meet criteria to be listed in the National Register? Listed properties qualify for the preservation incentives program which includes a 20% federal income tax credit for rehabilitations carried out in accordance with the Secretary of the Interior's Standards for the Treatment of Historic Properties. More information on the program is found on our website at: <https://www.phmc.pa.gov/Preservation/tax-credits/Pages/Federal-Tax-Credits.aspx/>.

**Archaeological Resources**

*No Archaeological Concerns - Environmental Review - No Effect - Archaeological*

Based on the information received and available in our files, in our opinion, the proposed project should have No Effect on archaeological resources. Should the scope of the project be amended to include additional ground-disturbing activity and/or should you be made aware of historic property

concerns regarding archaeological resources, you will need to reinitiate consultation with our office using PA-SHARE.

For questions concerning above ground resources, please contact Barbara Frederick at [bafrederic@pa.gov](mailto:bafrederic@pa.gov). For questions concerning archaeological review, please contact Sara-Ladd Manley at [samanley@pa.gov](mailto:samanley@pa.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "B. Frederick", written in a cursive style.

Barbara Frederick  
Environmental Review Division Manager