Exhibit 16

JMS ACOUSTICS

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7 July 2026

Gregg Township
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Re: Noise Ordinance and Curative Amendment Review
Gregg Township, Union County, Pennsylvania
Reference No. L012026J012A

Dear Members of the Board:

This letter presents JMS Acoustics' review of PNK's June 17, 2026 revised Landowner Curative Amendment and the associated comments prepared for the Board of Supervisors regarding the proposed amendments to the Township's noise standards. Gregg Township requested an independent acoustical review of the existing ordinance, the proposed revisions, and the associated planning comments to evaluate the technical validity, enforceability, and potential impacts of the proposed standards on adjacent properties and future development.

At the outset, JMS Acoustics recommends that the Township accept no noise control provisions that are less protective than those contained in its existing ordinance. The current ordinance establishes a comprehensive and technically sound framework that provides substantially greater protection than many modern zoning ordinances.

The existing ordinance provides:

- Maximum octave-band sound pressure level limits at the source property's lot line (Section 15.9.4.1):

Octave Band Center Frequency (Hz)	Maximum Sound Pressure Level (dB)
31.5	67
63	67
125	65
250	57
500	51
1000	45
2000	39
4000	34
8000	32

Conversion of the existing ordinance limits from the original octave-band frequencies to modern preferred octave bands was completed using Appendix A of ANSI S1.11-1966.

- Summed octave-band limits equivalent to maximum overall unadjusted sound levels of:
  - 54.5 dB(A)
  - 69.0 dB(C)
- A nighttime adjustment of -3 dB for all octave bands between 10:00 p.m. and 7:00 a.m. (Section 15.9.4.1).
- A tonal adjustment of -5 dB for all octave bands where prominent tones (hum) are present (Section 15.9.4.1).

Accordingly, where both nighttime and tonal adjustments apply, the effective maximum overall limits become:

- 46.5 dB(A)
- 61.0 dB(C)

The ordinance further provides:

- No exemption from the noise limits for emergency generators or any other generator operation (Section 15.9.4.2).
- Maximum sound levels may not exceed the average intensity of ambient sound or vibration occurring from other causes at the property boundary. Compliance is therefore based on actual pre-construction ambient measurements (Section 15.9.1.2).

Based on JMS Acoustics' experience evaluating numerous data center projects, these facilities generally warrant more stringent noise limits than those currently provided by the ordinance because they operate continuously and frequently generate persistent low-frequency and tonal noise. In several respects, the proposed amendment moves in the opposite direction by relaxing standards that are already appropriate for this type of development.

JMS Acoustics recommends that compliance be based upon the minimum valid hourly LA90 measured during a continuous 48-hour ambient sound survey, plus 5 dB(A). Continuous equivalent sound level (Leq)-based limits should not serve as the primary compliance metric for data centers. Although Leq is useful for certain analytical purposes, it averages sound energy over time and can mask the character and persistence of continuous mechanical noise, thereby allowing significant adverse impacts to nearby residents while remaining technically compliant.

JMS Acoustics is also concerned with the proposed provision allowing post-construction compliance whenever operational sound levels do not exceed measured background conditions by more than 3 dB, even where those background levels already exceed the ordinance limits. Ambient sound measurements should not be used simply to justify higher allowable operational noise. Rather, they should be used to establish protective noise limits that reflect existing community conditions while preserving residents' quality of life.

Accordingly, the ordinance should include the following fundamental performance standards:

- A hard A-weighted sound level limit based upon measured ambient conditions;
- A hard C-weighted sound level limit to address low-frequency noise;
- Octave-band sound pressure level limits derived from measured ambient conditions and established acoustical criteria; and
- A tonal noise criterion addressing prominent tones generated by cooling equipment, transformers, generators, and other mechanical equipment.

JMS Acoustics finds no technical basis for exempting emergency generator operation during utility outages or electrical grid restoration from compliance with the Township's noise limits. Modern data centers often contain dozens of large emergency generators, and generator operation typically represents the loudest operating condition experienced by neighboring residents.

Recent electrical grid emergencies have demonstrated that federal emergency declarations may authorize extended operation of backup generators for periods substantially longer than routine testing or short-duration outages. During these events, surrounding residents continue to experience the resulting noise impacts. Accordingly, the facility should be designed and constructed to comply with the Township's noise limits during all operating conditions, including emergency generator operation. The occurrence of a utility outage does not eliminate or reduce the adverse impacts experienced by adjacent property owners and therefore should not constitute a categorical exemption from compliance.

Additional technical evaluation is warranted regarding the proposed octave-band sound limits, particularly at the lower frequencies, to determine whether they adequately protect nearby residences. Based upon JMS Acoustics' preliminary review, several of the proposed low-frequency limits appear relatively permissive and may not adequately address interior residential impacts associated with low-frequency mechanical noise.

JMS Acoustics further recommends that the ordinance include the following technical review provisions.

Acoustical Review

- The applicant shall submit a preliminary acoustical study as part of the land development application.
- The Township may retain an independent Professional Acoustical Expert to review all acoustical submissions.
- The applicant shall reimburse the Township for all reasonable acoustical review costs pursuant to the Pennsylvania Municipalities Planning Code.
- The Township may require an escrow account to fund acoustical review expenses.

Ambient Sound Survey

- A continuous pre-construction ambient sound survey shall be required.
- Monitoring shall be conducted for a minimum of 48 consecutive hours at each approved monitoring location.
- Monitoring locations and measurement protocols shall be subject to Township approval.
- The survey shall be performed by a Professional Acoustical Expert.
- Ambient Sound Level shall be defined as the lowest valid one-hour LA90 measured during the monitoring period.
- Invalid measurement periods resulting from precipitation, excessive wind, construction activity, atypical noise events, equipment malfunction, or similar conditions shall be excluded.

Acoustic Modeling

All predictive modeling shall comply with ISO 9613-2:2024, or any successor standard, and shall include:

- All significant sound sources;
- All operating modes;
- Terrain and topography;
- Existing and proposed buildings;
- Noise barriers;
- Ground effects; and
- Atmospheric attenuation.

Modeling shall be completed for:

- All residential properties within 2,500 feet of the facility;
- All other noise-sensitive receptors within 2,500 feet; and
- Any additional locations required by the Township.

A tonal adjustment shall be incorporated whenever tonality is predicted or cannot reasonably be ruled out.

Finally, JMS Acoustics recommends that the Township consider whether data centers should be permitted only within a specifically established overlay district rather than throughout the Commercial Manufacturing District. The Township's zoning ordinance was developed before facilities of this size and operational character became commonplace. A carefully designed overlay district would provide greater flexibility to address land use compatibility, infrastructure capacity, environmental impacts, and community concerns while continuing to allow appropriate economic development.

Should you require any additional information or wish to discuss these recommendations further, please do not hesitate to contact me.

Yours sincerely,

JMS ACOUSTICS LLC

J. Michael Spencer
President and Principal Consultant

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