Exhibit 17

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July 13, 2026

VIA ELECTRONIC MAIL TO: rjs@shochlaw.com

Richard J. Shoch
Shoch Law Office
102 Fairmont Avenue
Sunbury, PA 17801

Re: PNK – Gregg Township
JMS Acoustics – July 7, 2026 Letter

Dear Attorney Shoch:

The purpose of this correspondence is to provide feedback to the above-referenced letter from JMS Acoustics. These comments are the initial review from our acoustics consultants at Salas O'Brien, who have been working on this project since its inception.

First, it is important to understand that current noise provisions in the Zoning Ordinance do not allow for different sound levels at the property lines of different receptors. PNK's goal in approaching the curative amendment was to find ways to accommodate the balance between appropriately protecting the nearby residences, while having an allowance for other properties within the Commercial and Manufacturing District, which also generate more noise and likely do not require the same level of protection. It is important to understand that this is a balance that is commonly expressed in noise ordinances across the country but again one that is not contemplated by Gregg Township's ordinance and is also missing from the above-referenced letter.

Second, this letter presents our initial response to the comments made by JMS Acoustics to our proposed revisions.

Page 2 – JMS Acoustics Comment:

- 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).

PNK - Salas O'Brien Response:

This comment represents a misinterpretation of the ordinance. The sound level limits table within Section 15.9.4.1 supersedes the nuisance standard description within Section 15.9.1.2. First and foremost because should the ambient noise exceed the table then compliance with the language of the ordinance could not be measured nor confirmed. Furthermore, if this interpretation were correct, then nothing would ever have been built as an empty field would have been the limiting factor on all development within the township.

The sentence in Section 15.9.1.2 is what can be used to trigger a sound study to determine compliance with the listed requirements within section 15.9.4.1.

Page 2 – JMS Acoustics Comment:

> 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.

PNK – Salas O'Brien Response:

We strongly disagree with the idea that there should be a different noise ordinance limit based on the use of the property. This focus on a single type of source could lead to gaps in the ordinance that have long term implications. Additionally, while there will be some noise sources coming from this facility continuously, the blanket statement does not factor in the variability of those sources depending on environmental conditions or other operational factors.

Page 2 – JMS Acoustics Comment:

> 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.

PNK – Salas O'Brien Response

During discussions with the Township's Planning Commission, it was noted that the desire was to stay as close to the language of the existing ordinance as possible. PNK has been working diligently to meet that objective. A change to using L90 would be atypical of ordinances in the vicinity and in most other jurisdictions across the country.

Leq is the most common metric to be used for ordinance limitation levels because of its simplicity to measure and analyze. Additionally, while yes, it does average sound levels over time, a persistent level that is loud enough to be adversely impactful to nearby residents will raise the noise floor significantly enough to impact the measured level.

Page 2 – JMS Acoustics Comment:

> 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.

PNK - Salas O'Brien Response:

The inclusion of this adjustment is to provide protection from future changes on other nearby sites that do not have anything to do with the data center's operations. Should this provision be eliminated then there is a chance that a neighboring site could make changes to their use that impact the noise levels and causes the appearance of non-compliance.

Page 3 – JMS Acoustics Comments:

> 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.

PNK – Salas O'Brien Response:

Both hard A-weighted and C-weighted sound level limits are included in the proposed curative amendment. This should be a static number and not something tied to the measured ambient conditions. Ambient conditions are something that can and will change over time which could lead to a facility that is compliant today becoming non-compliant tomorrow through no fault of their own.

Octave band limits are already included in the ordinance and were used to create the A and C weighted overall limits.

The tonal noise criterion is already included within the language of the ordinance, though including a formal definition of the tonal noise would be a good addition.

Page 3 – JMS Acoustics Comments:

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.

PNK - Salas O'Brien Response:

This is a common practice across many jurisdictions that recognize the fact that operations during a power outage are different and are experienced by everyone within the area. While emergency generator operations would present the loudest potential operating condition, but because there are limits to noise generated during the testing procedures, there would then be an inherent cap due to the way that sound sums together. A potential compromise would be to explore a higher sound level limit, potentially 10 dB higher, during specifically defined emergency conditions.

Page 3 – JMS Acoustic Comments:

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.

PNK - Salas O'Brien Response:

This acoustic study is required in the proposed in section 1.e prior to a building permit being approved. Requiring this level of study at land development application places a high risk on a land owner as it requires significant engineering work to be done prior any approvals being secured.

We take no issues to any of the other bullet points under this heading.

Page 4 – JMS Acoustics Comment:

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.

PNK - Salas O'Brien Response:

Ambient sound survey was included as part of the proposed section 1.e of the noise ordinance language. We take no issues with the township approval of monitoring locations and measurement protocols, or that the survey be performed or overseen by a professional acoustical expert.

We do disagree that the ambient sound level should be defined as the lowest valid one-hour LA90. This would exclude a significant majority of noise occurring from other causes at the boundary line and hold new projects to unfairly higher standards than previous work.

Ambient noise should be defined as the lowest one-hour LAeq and lowest one-hour LCeq.

Page 4 – JMS Acoustics Comment:

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.

PNK - Salas O'Brien Response:

We take no exceptions to the proposed modeling methodology or inclusions. As the noise-sensitive receptors will be discussed and confirmed by the Township, no additional locations would be required.

However, modeling all residential properties and noise-sensitive receptors within 2500 feet of the facility is a larger area that should be required. As the acoustic survey would be required only at and around the proposed site, there would be no context for sound levels projected out that far from the facility.

Page 4 – JMS Acoustics Comment:

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

PNK - Salas O'Brien Response:

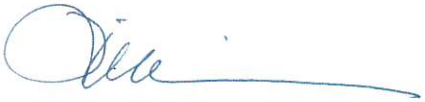
This goes back to the previous comments. Tonality should be clearly defined such that it is possible to be ruled out using careful equipment selections and sound level predictions. Additional penalties should not be applied because of suspicions or concerns but should be based on provided data from manufacturer's cutsheets.

While we reserve the right to provide additional comments to the JMS Acoustics' letter, the purpose of this initial response is to provide the platform for further discussion. As has been the case from the beginning, PNK is committed to finding an approach that is workable for all parties. However, PNK will not accept a position that is exclusionary or unreasonable. From PNK's perspective, there are aspects to JMS Acoustics' letter that could be interpreted as exclusionary or unreasonable. This is contrary to the intent behind PNK assisting and facilitating the review. Hopefully, that is not what is intended by JMS Acoustics' comments and this framework will provide the basis for further discussion that leads to a workable resolution.

You are certainly welcome to contact me as needed to discuss the contents of this letter or this matter in general.

Very truly yours,

McCormick Law Firm



J. Michael Wiley

JMW/jw
cc: PNK