ALLENTOWN NEIGHBORHOOD IMPROVEMENT ZONE
DEVELOPMENT AUTHORITY

RESOLUTION NO. R-2026-368

WHEREAS, the Allentown Neighborhood Improvement Zone Development Authority (the "Authority") duly adopted Resolution No. R-2020-225 on August 5, 2020, authorizing entry into a revolving Credit Facility with Peoples Security Bank and Trust Company (the "Bank") which Credit Facility Loan Modification Agreement and Note Modification Agreement, were executed on December 9, 2020, and December 14,2020 respectively, as modified; and

WHEREAS, under the Credit Facility, the Authority has made draws from the Bank utilized for payment of costs incurred for construction of certain approved public improvements in the City of Allentown Neighborhood Improvement Zone; and

WHEREAS, the Authority, by this Resolution, desires to take action to pay down the outstanding balance of the indebtedness incurred; and

NOW, THEREFORE, BE IT RESOLVED by the Authority as follows:

1. That the WHEREAS clauses set forth above are hereby incorporated herein.

2. That the Authority has determined that there remains excess NIZ Revenue for 2025 held by the Master Trustee in the Surplus Fund under the Amended and Restated Master Trust Indenture over and above the sum required (i) to pay debt service for the year 2026 on the Amended and Restated Master Trust Indenture Obligations, (ii) to be held in the Surplus Fund to maintain the Surplus Fund Reserve Requirement and (iii) for payment of the Preliminary Annual Excess NIZ Revenue which is to be distributed to the Commonwealth of Pennsylvania in accordance with the Agreement with the Commonwealth of Pennsylvania acting through the Department of Revenue through the Office of Budget effective as of January 31, 2016.

3. That the Authority hereby authorizes

(i) transfer of the sum of Four Million Eight Hundred Nineteen Thousand Nine Hundred Three and 65/100 ($4,819,903.65) Dollars from the Surplus Fund to the Excess NIZ Revenue Account, and

(ii) payment of said sum by the Master Trustee to the Bank in accordance with an Officer's Certificate and Transfer Request Peoples Security Bank and Trust Company ("Officer's Certificate") delivered to the Master Trustee.

4. That the Authority hereby further authorizes

(i) transfer of an additional sum equal to the remaining excess NIZ Revenue for 2025 held in the Surplus Fund as of December 1, 2026 from the Surplus Fund to the Excess NIZ Revenue Account, and

(ii) payment of said additional sum by the Master Trustee to the Bank in accordance with an Officer's Certificate delivered to the Master Trustee.

5 That the Chairperson or Vice Chairperson of the Authority is hereby authorized to execute the Certificates and to deliver said Officer's Certificates to the Master Trustee.

6. All resolutions and orders, or parts thereof, in conflict with the provisions of this Resolution, are, to the extent of such conflict, hereby repealed and this Resolution shall be in immediate effect from and after the date of its adoption.

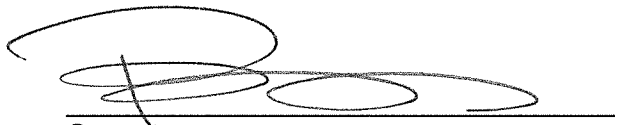
END OF RESOLUTION

CERTIFICATION

I, Pedro L. Torres, Jr., Secretary of the Allentown Neighborhood Improvement Zone Development Authority, do hereby certify that the foregoing is a true and correct copy of the Resolution R-2026-368 of the Board of Directors of the Authority passed at a duly convened meeting of said Board on the 4th day of November, 2026. Authority members present and voting were as follows:

Vote	Yes	No	Abstain
Seymour Traub, Esq.	✓		
Paul Anthony	✓		
Dr. Ann Bieber	✓		
Stephen Breininger	✓		
Carmen Dancsecs	Absent		
Holly Edinger	✓		
Tiffany Polek	Absent		
John D. Stanley, Esq.	✓		
Pedro L. Torres, Jr.	✓		

IN WITNESS WHEREOF, I hereunto set my hand and seal on this 4th day of November 2026.



Secretary

ALLENTOWN NEIGHBORHOOD IMPROVEMENT ZONE
DEVELOPMENT AUTHORITY

RESOLUTION R-2026-369

BE IT RESOLVED, that the Allentown Neighborhood Improvement Zone Development Authority (the "Authority") hereby reappoints King, Spry, Herman, Freund & Faul, LLC to continue as its general counsel for legal services for the year 2027 through 2029 in accordance with the terms of the Engagement of Legal Services attached hereto as Exhibit "A".

CERTIFICATION

I, Pedro L Torres, Jr., Secretary of the Allentown Neighborhood Improvement Zone Development Authority, do hereby certify that the foregoing is a true and correct copy of the Resolution R-2026-369 of the Board of Directors of the Authority passed at a duly convened meeting of said Board on the 4th day of November, 2026. Authority members present and voting were as follows:

Vote	Yes	No	Abstain
Seymour Traub, Esq.	√		
Paul Anthony	√		
Dr. Ann Bieber	√		
Stephen Breininger	√		
Carmen Dancsecs	√		
Holly Edinger	√		
Tiffany Polek	Absent		
John D. Stanley, Esq.	√		
Pedro L. Torres, Jr.	√		

IN WITNESS WHEREOF, I hereunto set my hand and seal on this 4th day of November, 2026.



Secretary

KingSpry
ATTORNEYS & COUNSELORS

1 W BROAD ST | SUITE 700 | BETHLEHEM, PA 18018
AMERICAN HERITAGE BUILDING | 4400 WALBERT AVE | ALLENTOWN, PA 18104
610-332-0390 | WWW.KINGSPRY.COM

October 16, 2026

ENGAGEMENT OF LEGAL SERVICES FOR 2027 through 2029

King, Spry, Herman, Freund & Faul, LLC proudly submits this proposal for the scope of our continued legal services to the Allentown Neighborhood Improvement Zone Development Authority (the "Authority"). If accepted, this will constitute our agreement from January 1, 2027 through December 31, 2029.

SERVICES

King, Spry, Herman, Freund & Faul, LLC (KSHFF) will provide comprehensive general counsel, legal consultation services, and representation on all legal matters affecting the Authority. It is anticipated that, from time to time, after consultation with KSHFF, the Authority may engage special counsel as may be recommended by KSHFF, as required by the Attorney's Code of Professional Responsibility, or as may be in the best interests of the Authority.

COMPENSATION

1. Monthly Meeting Fee: The services included under this Fee includes attendance at one (1) monthly Board public meeting month and any accompanying Executive Sessions immediately preceding or following the public meeting.

   For services to be rendered under the Monthly Meeting Fee, the Authority will pay KSHFF, $3,000.00 annually, payable monthly in twelve (12) separate equal installments of $250.00 per month.

2. General Legal Services: For general legal services other than attendance at one public Board meeting per month and not involved in litigation or bond counsel services, the Authority shall be billed at the blended rates for attorney Member/Partners and Associates and paralegals as follows:

   $220/hour attorney; $105/hour paralegal

There would be no additional charge for normal clerical or secretarial time devoted to Authority matters.

3. Litigation Services: For matters where KSHFF represents the Authority in litigation, the Authority will be billed at a blended rate of $230.00 per hour for attorneys, and $105.00 per hour for paralegals. Where our firm is approved as defense counsel for the Authority's insurance carrier, our rates will be consistent with the rates approved by the carrier. Litigation shall include identifiable disputes where the Authority is to be represented before a court, administrative agency, or in mediation or arbitration.

Our firm is approved and qualified as defense counsel for a number of insurance carriers, including those that cover errors and omissions insurance. In the event of litigation or a claim or suit within coverage of the Authority's error and omissions policy, and assuming the Authority agrees to submit such claims to its insurance carrier for coverage and defense, we would handle such claims upon the request of the Authority designating our firm as defense counsel for the Authority. In the event of such designation, we agree to accept the hourly rates approved by the insurance carrier.

4. Billing: We will submit itemized invoices monthly. Litigation matters subject to the approved insurance rate will be invoiced separately. Bond Counsel fees will be paid at closing and will be contingent upon a successful closing.

5. Reimbursable Expenses: The Authority agrees to reimburse KSHFF payment of out-of-pocket expenses advanced including, but not limited to, filing fees for legal documents, advertising, experts, exhibit preparation, photocopying in excess of 50 copies, and overnight delivery costs. Long distance telephone charges, photocopying under 50 copies, mileage, and postage will not be charged unless reimbursable by insurance.

FINANCE AND BOND COUNSEL SERVICES

KSHFF represents and warrants that it is qualified and experienced in the handling of tax-exempt municipal bonds and other municipal finance matters. In the event the Authority elects to use the services of KSHFF for purposes of bond counsel in a general obligation financing, KSHFF's fee will be ordinarily calculated as follows:

Issue Amount	Fee Amount/Multiplier
$0-$5 million	$8750.00 - Flat
$5 -$10 million	.00175 x total issue up to $10,000,000.00
$10-$35 million	Above multiplier plus .00125 x issue over $10,000,000.00
Over $35 million	Above multiplier plus .00075 x issue over $35,000,000.00

Should the financing transaction present unusual issues or complexity, KSHFF will advise the Authority and arrive at a mutually agreed upon fee before undertaking the assignment. Should KSHFF act as local counsel in a transaction where opinion of counsel is required, KSHFF shall be entitled to reasonable counsel fees based on the size of the transaction or risk. Should KSHF&F be consulted for bond counsel issues, the rate for such services will be a blended attorney rate of $325.00 and $125.00 for paralegal services.

PERSONNEL ASSIGNED

Paul S. Frank, Esquire, will be the primary responsible attorney assisted by Jerome B. Frank, Esquire, and other Member/Partners, Associates or Paralegals who may be assigned tasks at our discretion. Other than for services covered under the Monthly Meeting Fee, and

except with regard to bond counsel tasks, charges for services will be based upon the time required to perform the task.

For bond counsel services, the primary responsible attorney will be Kevin C. Reid, Esquire.

Our firm has secured and will be pleased to provide to the Authority evidence of Professional Liability Insurance in an amount of Ten Million ($10,000,000.00) Dollars.

If you desire to discuss the fee schedule, or our proposal, please contact me at (610) 332-0390, or my e-mail address below.

Very truly yours,

KING, SPRY, HERMAN, FREUND & FAUL

Paul S. Frank, Esquire
pfrank@kingspry.com

PSF/sm

ALLENTOWN NEIGHBORHOOD IMPROVEMENT ZONE
DEVELOPMENT AUTHORITY

RESOLUTION NO. R-2026-370

BE IT RESOLVED, that the Allentown Neighborhood Improvement Zone Development Authority (the "Authority") hereby authorizes its Executive Director, with advice from the Authority Chairperson and counsel, on behalf of the Authority, to negotiate, secure and enter into an extension of the Compliance and Consulting Agreement with FourScore LLC ("FourScore") dated as of November 1, 2020, as previously extended (the "Agreement") incorporating the terms of the proposal set forth as Exhibit A attached hereto,

(i) to provide services required as the Allocation Accountant for the Authority
(ii) to perform the full complement of compliance, reporting, outreach, allocation and consulting services function required under the NIZ Act
(iii) on condition that Deana Zosky, CPA, remains a licensed CPA and continues to be fully engaged as the principal performing the services for Four Score

by modifying the Agreement Section 3, Fees and Terms of Payment, for a period of five (5) years commencing as of Nov. 1, 2026, at an initial compensation of Two Hundred Forty Thousand and 00/100 ($240,000.00) for the first year payable in twelve (12) equal monthly payments of Twenty Thousand and 00/100 ($20,000.00), with annual increases of three percent (3%) for each year thereafter, and allowance for additional compensation (a) for additional services to the Authority as set forth in the Agreement and (b) for Authority requests to assist prospective Developers in NIZ tax modeling and other related services, with the Developer reimbursing ANIZDA for the additional services provided to the Developer.

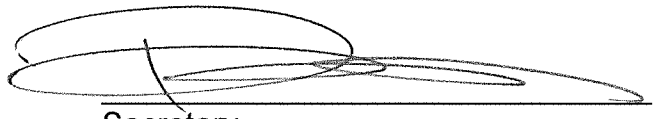
END OF RESOLUTION

CERTIFICATION

I, Pedro L Torres, Jr., Secretary of the Allentown Neighborhood Improvement Zone Development Authority, do hereby certify that the foregoing is a true and correct copy of the Resolution R-2026-370 of the Board of Directors of the Authority passed at a duly convened meeting of said Board on the 4th day of November, 2026. Authority members present and voting were as follows:

Vote	Yes	No	Abstain
Seymour Traub, Esq.	✓		
Paul Anthony	✓		
Dr. Ann Bieber	✓		
Stephen Breininger	✓		
Carmen Dancsecs	✓		
Holly Edinger	✓		
Tiffany Polek	Absent		
John D. Stanley, Esq.	✓		
Pedro L. Torres, Jr.	✓		

IN WITNESS WHEREOF, I hereunto set my hand and seal on this 4th day of November, 2026.



Secretary

FourScore LLC

Prepared for: The Allentown Neighborhood Improvement Zone Development Authority

Prepared by: FourScore LLC

October 1, 2026

INTRODUCTION

The Allentown Neighborhood Improvement Zone Development Authority (the Authority) would like continued assistance with their Neighborhood Improvement Zone (NIZ) implementation and related compliance and other processes to ensure a successful program.

Below is our proposal to continue to provide those services along with other services that may be needed by the Authority. Four Score LLC has been a key strategic partner with the Authority and is grateful for the opportunity to be considered for this important role.

CONSULTING SERVICES

The Authority would like to have the following scope of services provided by Four Score LLC. Scope includes:

1. Provide client with a full complement of compliance, reporting, and outreach services to ensure efficient and effective execution of the NIZ including:
    - Management of the monthly and annual Master Business Listing in collaboration with the Authority.
    - Assistance in creating processes to adhere to NIZ guidelines and legislation (including legislative changes) and materials that the Authority can provide to community for explanation of the NIZ and its community benefits.
    - Assistance in calculation of baseline and other legislative calculation requirements.
    - Creation and maintenance of reporting packet and other reporting and compliance materials to ensure maximization of reporting.
    - Collaboration with taxing and other government bodies to ensure reporting guidance aligned with certification process.

- Provide technical expertise and reporting support to Qualified Businesses and Contractors to ensure maximization of compliance.
- Review of reporting and certification processes at state and review of reporting process locally.
- Review of certification of local NIZ revenues due annually by working with City on behalf of the Authority, and tax collector representatives locally to ensure a fair local certification.
- Allocation services as per the existing Allocation Instructions, including review of all existing and new projects and their respective agreements, and allocation according to agreements. This will include a quality control review of the Allocation work papers by a separate individual sufficiently knowledgeable about the NIZ process to ensure there is a thorough review of Allocation results in addition to review in depth with the Authority Executive Director and Solicitor.
- Other services needed regarding bond or financial reporting related to reporting and certification for bond disclosure and other purposes.
- Educational and other seminars and meetings to explain the NIZ processes and community benefits to the public as directed by the Authority.

Other Services that the Authority may wish to have and/or provide to prospective project owners, developers, banks, other outside parties, are listed below as part of what may be the services needed. These services would be provided directly through the Authority as directed by the Authority and would be billed on a time and materials basis at $300 per hour exclusive of any out-of-pocket expenses. These scope of services may include:

2. Four Score LLC to provide NIZ scenario modeling based on pro forma assumptions provided by project owner (requested through Authority) for each of the ownership, tenant, and contractor entities included in the project application scope (modeling is performed at the entity level to mirror the taxing body certification process including baseline calculations). Project owner understands that estimates are based on project owner assumptions and the prevailing guidance available today and understands that FourScore LLC does not provide assurance that local or state taxing bodies may not differ from estimates given the degree of uncertainty in the NIZ process. Parties understand that the use of FourScore LLC's copyrighted financial model does not transfer any rights or ownership of this model to the parties.
3. Licensing of FourScore LLC's copyrighted financial model to project owners, banks, or third parties (pricing and terms to be dictated by separate licensing agreement).
4. Review of Authority Project applications as directed by the Authority as it relates to review of relevant tax returns and payments to ascertain accuracy of financial estimates provided with application or as it relates to project look back (actual versus estimated).
5. Any other services related to the Allentown NIZ as directed and needed by the Authority.

FEE AND TERMS OF PAYMENT

Proposal price for the scope of services listed under item 1 is $240,000 per year beginning November 1, 2026 and ending October 31, 2031 with an annual contract escalation of 3 percent

(year 2=$247,200, year 3=$254,616, year 4=$262,254, year 5=$270,122). Annual Amounts are payable in equal installments per month and due upon receipt.

Proposal price for the scope of services item 2-5 will be billed at an hourly billing rate of $300 per hour. Proposal Price related to licensing as per item 3 is determined based on licensing agreement between the parties.

Invoices for scope of service items 2-5 will be provided to the client on a monthly basis and are due upon receipt. Hourly rate will be billed in 15 minute increments. Detailed time sheets will be provided to the client upon request.

Any out of the area travel required as a result of client scope of services will be billed at actual cost for meals, lodging, mileage, etc. with receipts available upon request.

INDEMNIFICATION

FourScore LLC shall indemnify and hold harmless (including actual reasonable attorney fees) the Authority from any and all damages, expenses or liability resulting from or arising out of, any negligence or misconduct on FourScore LLC's part, arising from this agreement, or any breach or default of this Agreement to the extent caused or occasioned by the acts of FourScore LLC. The Authority shall indemnify and hold harmless (including actual reasonable attorney fees) FourScore LLC from any and all damages, expenses or liability resulting from or arising out of, any negligence or misconduct on the Authority's part, arising from this agreement, or any breach or default of this Agreement to the extent caused or occasioned by the acts of the Authority.

CONTAINMENT OF THE ENTIRE AGREEMENT

This Agreement is an independent document and supersedes any and all other Agreements, either oral or in writing, between the parties hereto.

FOR

FourScore LLC

_____

Deana Zosky, President

October 1, 2026

FOR

The Authority

Steve Bamford, ANIZDA Executive Director

October 1, 2026

ALLENTOWN NEIGHBORHOOD IMPROVEMENT ZONE DEVELOPMENT AUTHORITY

RESOLUTION NO. R-2026-371

WHEREAS, the Arena Lease between BDH Development (BDH) and the Allentown Neighborhood Improvement Zone Development Authority (the "Authority"), provides for up to five (5) rent free Community Events to be held in the Arena each Lease Year, and

WHEREAS the Authority has received a request for utilization of a Community Event in addition to what has been previously granted for the Lease Year ending August 31, 2027.

NOW, THEREFORE, BE IT RESOLVED by the Authority, as follows that:

1. For the Lease Year commencing September 1, 2026, ending August 31, 2027, the Authority hereby approves as the 5th rent free Community Event the request of Lehigh Career & Technical Institute ("LCTI") to hold the LCTI Senior Recognition Night on a date mutually agreeable to LCTI and BDH, for its senior student completion of career and technical education certificate and awards ceremony.

2. This approval as a Community Event shall be in accordance with and subject to the terms of the Arena Lease, Section 5.4.

END OF RESOLUTION

CERTIFICATION

I, Pedro L Torres, Jr., Secretary of the Allentown Neighborhood Improvement Zone Development Authority, do hereby certify that the foregoing is a true and correct copy of the Resolution R-2026-371 of the Board of Directors of the Authority passed at a duly convened meeting of said Board on the 4th day of November 2026. Authority members present and voting were as follows:

Vote	Yes	No	Abstain
Seymour Traub, Esq.	✓		
Paul Anthony	✓		
Dr. Ann Bieber	✓		
Stephen Breininger	✓		
Carmen Dancsecs	✓		
Holly Edinger	✓		
Tiffany Polek	Absent		
John D. Stanley, Esq.	✓		
Pedro L. Torres, Jr.	✓		

IN WITNESS WHEREOF, I hereunto set my hand and seal on this 4th day of November 2026.

Secretary