



INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Directors
Hudson Yards Infrastructure Corporation
New York, NY

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and governmental funds of Hudson Yards Infrastructure Corporation ("HYIC") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise HYIC's basic financial statements, and have issued our report thereon dated September 30, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that HYIC failed to comply with HYIC's Investment Guidelines and the terms, covenants, provisions or conditions of the Trust Indenture dated December 1, 2006, as amended, the Second Trust Indenture dated May 1, 2017 and the Third Supplemental Trust Indenture dated February 1, 2019 (collectively, the "Indentures"), by and between HYIC and U.S. Bank National Association insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance with the Indentures referred to above. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding HYIC's noncompliance with the Indentures, insofar as they relate to accounting matters.

This report is intended solely for the information of HYIC's Audit Committee, Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties, unless permission is granted.

CBIZ CPAs P.C.¹

September 30, 2024
New York, NY

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¹In certain jurisdictions, CBIZ CPAs P.C. operates under its previous name, Mayer Hoffman McCann P.C.