

The Board of Directors
Hudson Yards Infrastructure Corporation:

In planning and performing our audit of the financial statements of Hudson Yards Infrastructure Corporation (HYIC) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered HYIC's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of HYIC's internal control. Accordingly, we do not express an opinion on the effectiveness of HYIC's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, others within HYIC, and is not intended to be, and should not be, used by anyone other than these specified parties.

EFPR Group, CPAs, PLLC

Williamsville, New York
September 25, 2025