



INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Directors of
Hudson Yards Infrastructure Corporation

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"), a component unit of The City of New York, as of and for the year ended June 30, 2022, and the notes to the financial statements, which collectively comprise HYIC's basic financial statements, and have issued our report thereon dated September 23, 2022.

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.

Mayer Hoffman McCann CPAs

September 23, 2022
New York, NY