



CBIZ CPAs P.C.

730 Third Avenue
11th Floor
New York, NY 10017

P: 212.485.5500

October 26, 2026

To the Members of the Board of Directors
Brooklyn Bridge Park Corporation

In planning and performing our audit of the financial statements of the business type activities and the discretely presented component unit of Brooklyn Bridge Park Corporation (d/b/a Brooklyn Bridge Park) ("BBP") as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), we considered BBP's internal control over financial reporting (internal control) as a basis for designing our auditing 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 BBP's internal control. Accordingly, we do not express an opinion on the effectiveness of BBP'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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of BBP'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.

The purpose of this communication is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of BBP's internal control. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering BBP's internal control. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

CBIZ CPAs P.C.

CBIZ CPAs P.C.