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Independent Auditors' Report

To the Board of Directors
Nassau County Land Bank Corporation
Hempstead, NY

We have audited, in accordance with the 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*), the financial statements of the Nassau County Land Bank Corporation (the "Corporation"), a component unit of the County of Nassau, New York, as of and for the year ended December 31, 2025 as listed in the table of contents, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements and have issued our report thereon dated May 20, 2026.

In connection with our audit, nothing came to our attention that caused us to believe that the Corporation had not complied, in all material respects with terms, covenants, provisions or conditions of the Investment Guidelines dated November 21, 2016, and General Municipal Law Section 10 (collectively, the "Investment Guidelines"), insofar as they relate to accounting matters. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with Investment Guidelines referred to above. Accordingly, we do not express such an opinion.

This report is intended solely for the information and use of the Board of Directors and management of the Corporation and is not intended to be and should not be used by anyone other than these specified parties.

CBIZ CPAs P.C.

May 20, 2026
New York, NY