

Item 4.01 Changes in Registrant’s Certifying Accountant.

On May 7, 2024, Ernst & Young LLP (“EY”) advised CorEnergy Infrastructure Trust, Inc. (the “Company”) that EY was declining to stand for re-election as the Company's independent registered public accounting firm for the year ending December 31, 2024. Such declination to stand for re-election will become effective upon completion of services related to the audit of the Company's consolidated financial statements to be included in the Company's Form 10-K as of and for the year ended December 31, 2023, and the issuance of their report thereon.

EY’s audit reports on the Company's consolidated financial statements as of and for each of the fiscal years ended December 31, 2022 and 2021 did not contain an adverse opinion or a disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2022 and December 31, 2021, and the subsequent interim period through the date of this Current Report on Form 8-K, there were (i) no disagreements (as described in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Company and EY on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of EY, would have caused EY to reference to the subject matter of the disagreements in its reports, and (ii) no “reportable events” as such term is described in Item 304(a)(1)(v) of Regulation S-K, except for the communication by EY of a material weakness in the financial statement close process, which was disclosed under Part II, Item 9A of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2022, and Part I, Item 4 of the Company's Quarterly Reports on Form 10-Q for the periods ending March 31, 2023, June 30, 2023 and September 30, 2023.

The Company provided EY with a copy of this disclosure before its filing with the Securities and Exchange Commission (“SEC”). The Company requested that EY provide the Company with a letter addressed to the SEC stating whether or not it agrees with the above statements. A copy of the letter from EY is attached hereto as Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits.

(d) EXHIBITS.

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter from Ernst & Young LLP dated May 10, 2024.
104.0	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COREENERGY INFRASTRUCTURE TRUST, INC.

Dated: May 10, 2024

By: /s/ Robert L Waldron
Robert L Waldron
President and Chief Financial Officer



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May 10, 2024

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read Item 4.01 of Form 8-K dated May 10, 2023, of CorEnergy Infrastructure Trust, Inc. and are in agreement with the statements contained in the first, second, third, and fourth paragraphs on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Ernst & Young LLP