



**RE: SL Green Realty Corp. (“SL Green Realty Corp.” or the “Company”)  
2019 Common Stock Dividend Allocation**

January 17, 2020

Dear Investor:

The following represents the tax treatment of the 2019 distributions on our Common Stock, and supports your Form 1099-DIV (all per share amounts):

<u>Record Date</u>	<u>Payment Date</u>	<u>Total Distributions Per Share</u>	<u>Total Distributions Allocable to 2019</u>	<u>Taxable Ordinary Dividends<sup>[1]</sup></u>	<u>Qualified Dividends</u>	<u>Total Capital Gain Distributions</u>	<u>Unrecaptured Section 1250 Gain<sup>[2]</sup></u>
01/02/2019	01/15/2019	0.850000	0.850000	0.647413	0.000000	0.202587	0.007867
03/29/2019	04/15/2019	0.850000	0.850000	0.647413	0.000000	0.202587	0.007867
06/28/2019	07/15/2019	0.850000	0.850000	0.647413	0.000000	0.202587	0.007867
09/30/2019	10/15/2019	0.850000	0.850000	0.647413	0.000000	0.202587	0.007867
<b>Total</b>		<b>\$3.400000</b>	<b>\$3.400000</b>	<b>\$2.589652</b>	<b>\$0.000000</b>	<b>\$0.810348</b>	<b>\$0.031468</b>

[1] Taxable ordinary dividends are treated as “qualified REIT dividends” for purposes of Internal Revenue Code Section 199A.

[2] Unrecaptured Section 1250 Gain is a subset of, and included in, the Total Capital Gain Distribution amount.

The Common Stock distribution declared on December 6, 2019, payable on January 15, 2020 to shareholders of record as of January 2, 2020, is considered a 2020 distribution for federal income tax purposes. Shareholders are encouraged to consult with their tax advisors as to their specific tax treatment of SL Green Realty Corp. distributions.

If you should have any questions or need further information, please feel free to call me at (212) 594-2700.

Sincerely,

Matthew J. DiLiberto  
Chief Financial Officer