



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2024 Series I Preferred Stock Dividend Allocation**

January 21, 2025

Dear Investor:

The following represents the tax treatment of the 2024 distributions on our Series I Preferred Stock, and supports your Form 1099-DIV (all per share amounts):

Record Date	Payment Date	Total Distributions Per Share	Total Distributions Allocable to 2024	Total Ordinary Dividends⁽¹⁾	Qualified Dividends⁽²⁾	Total Capital Gain Distributions⁽³⁾	Unrecaptured Section 1250 Gain⁽⁴⁾
03/29/2024	04/15/2024	0.406250	0.406250	0.029869	0.008901	0.376381	0.017090
06/28/2024	07/15/2024	0.406250	0.406250	0.029869	0.008901	0.376381	0.017090
09/30/2024	10/15/2024	0.406250	0.406250	0.029869	0.008901	0.376381	0.017090
12/31/2024	01/15/2025	0.406250	0.406250	0.029869	0.008901	0.376381	0.017090
Total		\$1.625000	\$1.625000	\$0.119476	\$0.035604	\$1.505524	\$0.068360

(1) For purposes of Internal Revenue Code Section 199A, the term “qualified REIT dividends” refers to the portion of Total Ordinary Dividends reduced by Qualified Dividends.

(2) Qualified Dividends are a subset of, and included in, Total Ordinary Dividends.

(3) For purposes of Internal Revenue Code Section 1061, 92.51% of the Total Capital Gain Distributions relate to the One Year Amounts Disclosure, 92.51% are treated as the Three Year Amounts Disclosure, and 7.49% is Section 1231 gain. Section 1061 is generally applicable to direct and indirect holders of “applicable partnership interests.”

(4) Unrecaptured Section 1250 Gain is a subset of, and included in, Total Capital Gain Distributions.

The Series I Preferred Stock distribution declared on December 6, 2024, payable on January 15, 2025 to shareholders of record as of December 31, 2024, is considered a 2024 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.

Sincerely,

Matthew J. DiLiberto
Chief Financial Officer