



**RE: SL Green Realty Corp. (“SL Green Realty Corp.” or the “Company”)  
2018 Common Stock Dividend Allocation**

January 17, 2019

Dear Investor:

The following represents the tax treatment of the 2018 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 2018</u>	<u>Taxable Ordinary Dividends</u>	<u>Qualified Dividends</u>	<u>Total Capital Gain Distributions</u>	<u>Unrecaptured Section 1250 Gain<sup>[1]</sup></u>
01/02/2018	01/16/2018	0.812500	0.812500	0.365316	0.000000	0.447184	0.157561
04/02/2018	04/16/2018	0.812500	0.812500	0.365316	0.000000	0.447184	0.157561
06/29/2018	07/16/2018	0.812500	0.812500	0.365316	0.000000	0.447184	0.157561
09/28/2018	10/15/2018	0.812500	0.812500	0.365316	0.000000	0.447184	0.157561
Total		\$3.250000	\$3.250000	\$1.461264	\$0.000000	\$1.788736	\$0.630244

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

The Common Stock distribution declared on November 29, 2018, payable on January 15, 2019 to shareholders of record as of January 2, 2019, is considered a 2019 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