



**RE: SL Green Realty Corp. ("SL Green Realty Corp." or the "Company")  
2016 Common Stock Dividend Allocation**

January 17, 2017

Dear Investor:

The following represents the tax treatment of the 2016 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 2016</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>
1/4/2016	01/15/2016	0.720000	0.720000	0.620559	0.000000	0.099441	0.052682
03/31/2016	04/15/2016	0.720000	0.720000	0.620559	0.000000	0.099441	0.052682
06/30/2016	07/15/2016	0.720000	0.720000	0.620559	0.000000	0.099441	0.052682
09/30/2016	10/17/2016	0.720000	0.720000	0.620559	0.000000	0.099441	0.052682
Total		\$2.880000	\$2.880000	\$2.482236	\$0.000000	\$0.397764	\$0.210728

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

The Common Stock distribution declared on December 1, 2016, payable on January 17, 2017 to shareholders of record as of January 3, 2017, is considered a 2017 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