



**RE: SL Green Realty Corp. (“SL Green Realty Corp.” or the “Company”)
2017 Common Stock Dividend Allocation**

January 18, 2018

Dear Investor:

The following represents the tax treatment of the 2017 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 2017</u>	<u>Taxable Ordinary Dividends</u>	<u>Qualified Dividends</u>	<u>Total Capital Gain Distributions</u>	<u>Unrecaptured Section 1250 Gain^[1]</u>
01/03/2017	01/17/2017	0.775000	0.775000	0.309177	0.000000	0.465823	0.058795
03/31/2017	04/17/2017	0.775000	0.775000	0.309177	0.000000	0.465823	0.058795
06/30/2017	07/17/2017	0.775000	0.775000	0.309177	0.000000	0.465823	0.058795
10/02/2017	10/16/2017	0.775000	0.775000	0.309177	0.000000	0.465823	0.058795
Total		\$3.100000	\$3.100000	\$1.236708	\$0.000000	\$1.863292	\$0.235180

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

The Common Stock distribution declared on December 1, 2017, payable on January 16, 2018 to shareholders of record as of January 2, 2018, is considered a 2018 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