



**RE: SL Green Realty Corp. (“SL Green Realty Corp.” or the “Company”)
2020 Series I Preferred Stock Dividend Allocation**

January 22, 2021

Dear Investor:

The following represents the tax treatment of the 2020 distributions on our Series I Preferred 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 2020</u>	<u>Taxable Ordinary Dividends^[1]</u>	<u>Qualified Dividends</u>	<u>Total Capital Gain Distributions</u>	<u>Unrecaptured Section 1250 Gain^[2]</u>
01/02/2020	01/15/2020	0.406250	0.406250	0.152415	0.000000	0.253835	0.009124
03/31/2020	04/15/2020	0.406250	0.406250	0.152415	0.000000	0.253835	0.009124
06/30/2020	07/15/2020	0.406250	0.406250	0.152415	0.000000	0.253835	0.009124
09/30/2020	10/15/2020	0.406250	0.406250	0.152415	0.000000	0.253835	0.009124
12/16/2020	01/15/2021	0.406250	0.406250	0.152415	0.000000	0.253835	0.009124
Total		\$2.031250	\$2.031250	\$0.762075	\$0.000000	\$1.269175	\$0.045620

[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 Series I Preferred Stock distribution paid on January 15, 2021 to shareholders of record as of December 16, 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.

Sincerely,

Matthew J. DiLiberto
Chief Financial Officer