



**RE: SL Green Realty Corp (“SL Green Realty Corp” or the “Company”)
2013 Common Stock Dividend Allocation**

January 21, 2014

Dear Investor:

In response to the request for a breakdown of our 2013 declared/paid dividends between income, capital gains and return of capital on our Common Stock, the following represents the allocation that supports your Form 1099.

The total amount of cash distributions to be reported on the 2013 Form 1099 is \$1.82 per share of which \$1.702841 per share is an ordinary taxable dividend and \$0.117159 is taxable as a long-term capital gain. \$0.051793 per share of the long-term capital gain is unrecaptured 1250 gain.

For the 2013 tax year, the Company declared/paid cash distributions to its shareholders as follows (all per share amounts):

<u>Date of Declaration</u>	<u>Date of Payment</u>	<u>Amount Declared</u>	<u>2013 Amount Distributed</u>	<u>Amount Deemed Distributed In 2013</u>	<u>Ordinary Taxable Income</u>	<u>Long Term Capital Gains</u>	<u>Unrecaptured 1250 Gain^[1]</u>
11/27/2012	01/15/2013	\$0.330000	\$0.330000	\$0.330000	\$0.308757	\$0.021243	\$0.009391
03/20/2013	04/15/2013	0.330000	0.330000	0.330000	0.308757	0.021243	0.009391
06/20/2013	07/15/2013	0.330000	0.330000	0.330000	0.308757	0.021243	0.009391
09/16/2013	10/15/2013	0.330000	0.330000	0.330000	0.308757	0.021243	0.009391
12/16/2013	01/15/2014	0.500000	0.000000	0.500000	0.467813	0.032187	0.014229
Total		\$1.820000	\$1.320000	\$1.820000	\$1.702841	\$0.117159	\$0.051793

[1] Included in Long-Term Capital Gains

The distribution declared on December 16, 2013, payable on January 15, 2014 to shareholders of record as of December 31, 2013, is considered a 2013 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 dividends.

If you should have any questions or need further information, please feel free to call me at (212) 594-2700.

Sincerely,

James Mead
Chief Financial Officer