



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

January 22, 2021

Dear Investor:

The following represents the tax treatment of the 2020 distributions on our Common Stock, and supports your Form 1099-DIV (all per share amounts):

Record Date	Payment Date	Total Distributions Per Share	Total Distributions Allocable to 2020	Taxable Ordinary Dividends <sup>[1]</sup>	Qualified Dividends	Total Capital Gain Distributions	Unrecaptured Section 1250 Gain <sup>[2]</sup>
01/02/2020	01/15/2020	0.885000	0.885000	0.332030	0.000000	0.552970	0.019875
03/31/2020	04/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
04/30/2020	05/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
05/29/2020	06/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
06/30/2020	07/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
07/31/2020	08/17/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
08/31/2020	09/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
09/30/2020	10/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
10/30/2020	11/16/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
11/30/2020	12/15/2020	0.295000	0.295000	0.110677	0.000000	0.184323	0.006625
12/15/2020	01/15/2021	2.000000 <sup>[3]</sup>	1.360162	0.510300	0.000000	0.849862	0.030547
Total		\$5.540000	\$4.900162	\$1.838423	\$0.000000	\$3.061739	\$0.110047

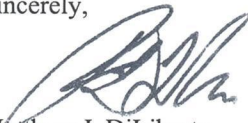
[1] Taxable ordinary dividends are treated as “qualified REIT dividends” for purposes of Internal Revenue Code Section 199A.

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

[3] The total distribution consists of a \$1.6967 per share special distribution and a \$0.3033 per share ordinary distribution.

The Common Stock distribution paid on January 15, 2021 to shareholders of record as of December 15, 2020, is considered a split-year distribution with \$1.360162 allocable to 2020 for federal income tax purposes and \$0.639838 allocable to 2021 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