



**RE: SL Green Realty Corp (“SL Green Realty Corp” or the “Company”)  
2015 Common Stock Dividend Allocation**

January 19, 2016

Dear Investor:

The following represents the tax treatment of the 2015 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 2015</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>
1/2/2015	1/15/2015	0.600000	0.600000	0.000000	0.000000	0.600000	0.127880
3/31/2015	4/15/2015	0.600000	0.600000	0.000000	0.000000	0.600000	0.127880
6/30/2015	7/15/2015	0.600000	0.600000	0.000000	0.000000	0.600000	0.127880
9/30/2015	10/15/2015	0.600000	0.600000	0.000000	0.000000	0.600000	0.127880
Total		\$2.400000	\$2.400000	\$0.000000	\$0.000000	\$2.400000	\$0.511520

(1) Unrecaptured Section 1250 Gain is a subset of, and included in, the Total Capital Gain Distributions amount.

The Common Stock distribution declared on December 2, 2015, payable on January 15, 2016 to shareholders of record as of January 4, 2016, is considered a 2016 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