



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2021 Series I Preferred Stock Dividend Allocation**

January 27, 2022

Dear Investor:

The following represents the tax treatment of the 2021 distributions on our Series I Preferred Stock, and supports your Form 1099-DIV (all per share amounts):

Record Date	Payment Date	Total Distributions Per Share	Total Distributions Allocable to 2021	Taxable Ordinary Dividends⁽¹⁾	Qualified Dividends	Total Capital Gain Distributions⁽²⁾	Unrecaptured Section 1250 Gain⁽³⁾
03/31/2021	04/15/2021	0.406250	0.406250	0.031467	0.000000	0.374783	0.102552
06/30/2021	07/15/2021	0.406250	0.406250	0.031467	0.000000	0.374783	0.102552
09/30/2021	10/15/2021	0.406250	0.406250	0.031467	0.000000	0.374783	0.102552
12/20/2021	01/18/2022	0.406250	0.406250	0.031467	0.000000	0.374783	0.102552
Total		\$1.625000	\$1.625000	\$0.125868	\$0.000000	\$1.499132	\$0.410208

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

(2) For purposes of Internal Revenue Code Section 1061, none of the Total Capital Gain Distributions relate to the One Year Amounts Disclosure, 13.66% are treated as the Three Year Amounts Disclosure, and 86.34% is Section 1231 gain. Section 1061 is generally applicable to direct and indirect holders of “applicable partnership interests.”

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

The Series I Preferred Stock distribution paid on January 18, 2022 to shareholders of record as of December 20, 2021, is considered a 2021 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