



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2022 Series I Preferred Stock Dividend Allocation**

January 20, 2023

Dear Investor:

The following represents the tax treatment of the 2022 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 2022</u>	<u>Total Ordinary Dividends⁽¹⁾</u>	<u>Qualified Dividends⁽²⁾</u>	<u>Total Capital Gain Distributions⁽³⁾</u>	<u>Unrecaptured Section 1250 Gain⁽⁴⁾</u>
03/31/2022	04/18/2022	0.406250	0.406250	0.279189	0.018653	0.127061	0.031944
06/30/2022	07/15/2022	0.406250	0.406250	0.279189	0.018653	0.127061	0.031944
09/30/2022	10/17/2022	0.406250	0.406250	0.279189	0.018653	0.127061	0.031944
12/20/2022	01/17/2023	0.406250	0.406250	0.279189	0.018653	0.127061	0.031944
Total		\$1.625000	\$1.625000	\$1.116756	\$0.074612	\$0.508244	\$0.127776

(1) For purposes of Internal Revenue Code Section 199A, the term “qualified REIT dividends” refers to the portion of Total Ordinary Dividends reduced by Qualified Dividends.

(2) Qualified Dividends are a subset of, and included in, Total Ordinary Dividends.

(3) For purposes of Internal Revenue Code Section 1061, 40.59% of the Total Capital Gain Distributions relate to the One Year Amounts Disclosure, 40.59% are treated as the Three Year Amounts Disclosure, and 59.41% is Section 1231 gain. Section 1061 is generally applicable to direct and indirect holders of “applicable partnership interests.”

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

The Series I Preferred Stock distribution declared on October 19, 2022, payable on January 17, 2023 to shareholders of record as of December 20, 2022, is considered a 2022 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