



**RE: SL Green Realty Corp. (“SLG” or the “Company”)
2023 Common Stock Dividend Allocation**

January 16, 2024

Dear Investor:

The following represents the tax treatment of the 2023 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 2023	Total Ordinary Dividends⁽¹⁾	Qualified Dividends⁽²⁾	Total Capital Gain Distributions⁽³⁾	Unrecaptured Section 1250 Gain⁽⁴⁾
12/30/2022	01/17/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
01/31/2023	02/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
02/28/2023	03/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
03/31/2023	04/17/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
04/28/2023	05/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
05/31/2023	06/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
06/30/2023	07/17/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
07/31/2023	08/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
08/31/2023	09/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
09/29/2023	10/16/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
10/31/2023	11/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
11/30/2023	12/15/2023	0.270800	0.270800	0.000000	0.000000	0.270800	0.022807
Total		\$3.249600	\$3.249600	\$0.000000	\$0.000000	\$3.249600	\$0.273684

(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, 100.00% of the Total Capital Gain Distributions relate to the One Year Amounts Disclosure, 100.00% are treated as the Three Year Amounts Disclosure, and 0.00% 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 Common Stock distribution declared on December 4, 2023, payable on January 16, 2024 to shareholders of record as of December 29, 2023 is considered a 2024 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