

KILROY
REALTY
CORPORATION

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January 17, 2013

To Whom It May Concern:

Common Stock:

The Company's distributions per share of Common Stock CUSIP #49427F108, traded under the symbol KRC, are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	2012 Taxable Ordinary Dividend	2012 Total Capital Gain Distribution	2012 Unrecaptured Section 1250 Gain ⁽¹⁾	2012 Return of Capital
12/30/2011	1/17/2012	\$.350000	\$.144315	-	-	\$.205685
3/30/2012	4/17/2012	.350000	. 144315	-	-	. 205685
6/29/2012	7/17/2012	.350000	. 144315	-	-	. 205685
9/28/2012	10/17/2012	.350000	. 144315	-	-	. 205685

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

Series E Preferred Stock:

The Company's distributions per share of Series E Preferred Stock CUSIP #49427F405, traded under the symbol KRC-pe, are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	2012 Taxable Ordinary Dividend	2012 Total Capital Gain Distribution	2012 Unrecaptured Section 1250 Gain ⁽¹⁾	2012 Return of Capital
1/31/2012	2/15/2012	\$.487500	\$.487500	-	-	-
4/16/2012	4/16/2012	.330400	.330400	-	-	-

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

Series F Preferred Stock:

The Company's distributions per share of Series F Preferred Stock CUSIP #49427F504, traded under the symbol KRC-pf, are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	2012 Taxable Ordinary Dividend	2012 Total Capital Gain Distribution	2012 Unrecaptured Section 1250 Gain ⁽¹⁾	2012 Return of Capital
1/31/2012	2/15/2012	\$.468750	\$.468750	-	-	-
4/16/2012	4/16/2012	.317700	.317700	-	-	-

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

Series G Preferred Stock:

The Company's distributions per share of Series G Preferred Stock CUSIP #49427F702, traded under the symbol KRC-PRG, are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	2012 Taxable Ordinary Dividend	2012 Total Capital Gain Distribution	2012 Unrecaptured Section 1250 Gain ⁽¹⁾	2012 Return of Capital
4/30/2012	5/15/2012	\$.229170	\$.229170	-	-	-
7/31/2012	8/15/2012	.4296875	.4296875	-	-	-
10/31/2012	11/15/2012	.4296875	.4296875	-	-	-

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

Series H Preferred Stock:

The Company's distributions per share of Series H Preferred Stock CUSIP #49427F801, traded under the symbol KRC-PRH, are to be classified as follows for income tax purposes:

Record Date	Payable Date	Total Distribution per Share	2012 Taxable Ordinary Dividend	2012 Total Capital Gain Distribution	2012 Unrecaptured Section 1250 Gain ⁽¹⁾	2012 Return of Capital
10/31/2012	11/15/2012	\$.3984375	\$.3984375	-	-	-

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

Sincerely,

/S/ HEIDI R. ROTH

Heidi R. Roth
Senior Vice President, Chief Accounting Officer and Controller