

**KILROY**  
**REALTY**  
CORPORATION

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January 13, 2012

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	2011 Taxable Ordinary Dividend	2011 Total Capital Gain Distribution	2011 Unrecaptured Section 1250 Gain <sup>(1)</sup>	2011 Return of Capital
12/31/2010	1/18/2011	\$ .350000	\$ .057559	-	-	\$ .292441
3/31/2011	4/15/2011	.350000	.057559	-	-	.292441
6/30/2011	7/15/2011	.350000	.057559	-	-	.292441
9/30/2011	10/17/2011	.350000	.057559	-	-	.292441

(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	2011 Taxable Ordinary Dividend	2011 Total Capital Gain Distribution	2011 Unrecaptured Section 1250 Gain <sup>(1)</sup>	2011 Return of Capital
1/31/2011	2/15/2011	\$.487500	\$.487500	-	-	-
4/29/2011	5/16/2011	.487500	.487500	-	-	-
7/29/2011	8/15/2011	.487500	.487500	-	-	-
10/31/2011	11/15/2011	.487500	.487500	-	-	-

(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	2011 Taxable Ordinary Dividend	2011 Total Capital Gain Distribution	2011 Unrecaptured Section 1250 Gain <sup>(1)</sup>	2011 Return of Capital
1/31/2011	2/15/2011	\$.468750	\$.468750	-	-	-
4/29/2011	5/16/2011	.468750	.468750	-	-	-
7/29/2011	8/15/2011	.468750	.468750	-	-	-
10/31/2011	11/15/2011	.468750	.468750	-	-	-

(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 and Controller