

KILROY
REALTY
CORPORATION

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January 13, 2011

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	2010 Taxable Ordinary Dividend	2010 Total Capital Gain Distribution	2010 Unrecaptured Section 1250 Gain ⁽¹⁾	2010 Return of Capital
12/31/2009	1/15/2010	\$.350000	-	-	-	\$.350000
3/31/2010	4/16/2010	.350000	-	-	-	.350000
6/30/2010	7/16/2010	.350000	-	-	-	.350000
9/30/2010	10/15/2010	.350000	-	-	-	.350000

(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	2010 Taxable Ordinary Dividend	2010 Total Capital Gain Distribution	2010 Unrecaptured Section 1250 Gain ⁽¹⁾	2010 Return of Capital
1/29/2010	2/15/2010	\$.487500	\$.487500	-	-	-
4/30/2010	5/17/2010	.487500	.487500	-	-	-
7/30/2010	8/16/2010	.487500	.487500	-	-	-
10/29/2010	11/15/2010	.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	2010 Taxable Ordinary Dividend	2010 Total Capital Gain Distribution	2010 Unrecaptured Section 1250 Gain ⁽¹⁾	2010 Return of Capital
1/29/2010	2/15/2010	\$.468750	\$.468750	-	-	-
4/30/2010	5/17/2010	.468750	.468750	-	-	-
7/30/2010	8/16/2010	.468750	.468750	-	-	-
10/29/2010	11/15/2010	.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