

**KILROY**  
**REALTY**  
CORPORATION

Suite #200 • 12200 W. Olympic Boulevard • Los Angeles • California • 90064  
Fax (310) 481-6550 • Tel. (310) 481-8400

January 30, 2014

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	2013 Taxable Ordinary Dividend	2013 Total Qualified Dividend <sup>(1)</sup>	2013 Total Capital Gain Distribution	2013 Unrecaptured Section 1250 Gain <sup>(2)</sup>	2013 Return of Capital
12/31/2012	1/15/2013	\$.3500000	\$.1898442	\$.0007055	\$.0051349	\$.0051349	\$.1550209
3/28/2013	4/17/2013	.3500000	.1898442	.0007055	.0051349	.0051349	.1550209
6/28/2013	7/17/2013	.3500000	.1898442	.0007055	.0051349	.0051349	.1550209
9/30/2013	10/16/2013	.3500000	.1898442	.0007055	.0051349	.0051349	.1550209

(1) Total Qualified Dividend is a subset of, and is included in, the Taxable Ordinary Dividend amount.

(2) 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	2013 Taxable Ordinary Dividend	2013 Total Qualified Dividend <sup>(1)</sup>	2013 Total Capital Gain Distribution	2013 Unrecaptured Section 1250 Gain <sup>(2)</sup>	2013 Return of Capital
1/31/2013	2/15/2013	\$ .4296875	\$ .4183714	\$ .0015547	\$ .0113161	\$ .0113161	-
4/30/2013	5/15/2013	.4296875	.4183714	.0015547	.0113161	.0113161	-
7/31/2013	8/15/2013	.4296875	.4183714	.0015547	.0113161	.0113161	-
10/31/2013	11/15/2013	.4296875	.4183714	.0015547	.0113161	.0113161	-

(1) Total Qualified Dividend is a subset of, and is included in, the Taxable Ordinary Dividend amount.

(2) 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	2013 Taxable Ordinary Dividend	2013 Total Qualified Dividend <sup>(1)</sup>	2013 Total Capital Gain Distribution	2013 Unrecaptured Section 1250 Gain <sup>(2)</sup>	2013 Return of Capital
1/31/2013	2/15/2013	\$ .3984375	\$ .3879443	\$ .0014416	\$ .0104932	\$ .0104932	-
4/30/2013	5/15/2013	.3984375	.3879443	.0014416	.0104932	.0104932	-
7/31/2013	8/15/2013	.3984375	.3879443	.0014416	.0104932	.0104932	-
10/31/2013	11/15/2013	.3984375	.3879443	.0014416	.0104932	.0104932	-

(1) Total Qualified Dividend is a subset of, and is included in, the Taxable Ordinary Dividend amount.

(2) 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