

KILROY
REALTY
CORPORATION

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January 15, 2010

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	2009 Taxable Ordinary Dividend	2009 Total Capital Gain Distribution	2009 Unrecaptured Section 1250 Gain ⁽¹⁾	2009 Return of Capital
12/31/08	1/16/09	\$.580000	\$.131307	\$.006436	\$.002453	\$.442257
3/31/09	4/17/09	.580000	.131307	.006436	.002453	.442257
6/30/09	7/17/09	.350000	.079237	.003884	.001480	.266879
9/30/09	10/16/09	.350000	.079237	.003884	.001480	.266879

(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	2009 Taxable Ordinary Dividend	2009 Total Capital Gain Distribution	2009 Unrecaptured Section 1250 Gain ⁽¹⁾	2009 Return of Capital
1/30/2009	2/16/2009	\$.487500	\$.459309	\$.028191	\$.010747	-
4/30/2009	5/15/2009	.487500	.459309	.028191	.010747	-
7/31/2009	8/17/2009	.487500	.459309	.028191	.010747	-
10/30/2009	11/16/2009	.487500	.459309	.028191	.010747	-

(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	2009 Taxable Ordinary Dividend	2009 Total Capital Gain Distribution	2009 Unrecaptured Section 1250 Gain ⁽¹⁾	2009 Return of Capital
1/30/2009	2/16/2009	\$.468750	\$.441643	\$.027107	\$.010333	-
4/30/2009	5/15/2009	.468750	.441643	.027107	.010333	-
7/31/2009	8/17/2009	.468750	.441643	.027107	.010333	-
10/30/2009	11/16/2009	.468750	.441643	.027107	.010333	-

(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