

KILROY
REALTY
CORPORATION

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January 9, 2008

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	2007 Taxable Ordinary Dividend	2007 Total Capital Gain Distribution	2007 Unrecaptured Section 1250 Gain ⁽¹⁾	2007 Return of Capital
12/29/06	1/18/07	\$.530000	\$.252067	\$.023426	-	\$.254507
3/30/07	4/18/07	.555000	.263957	.024531	-	.266512
6/29/07	7/18/07	.555000	.263957	.024531	-	.266512
9/28/07	10/18/07	.555000	.263957	.024531	-	.266512

(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	2007 Taxable Ordinary Dividend	2007 Total Capital Gain Distribution	2007 Unrecaptured Section 1250 Gain ⁽¹⁾	2007 Return of Capital
1/31/2007	2/15/2007	\$.487500	\$.446410	\$.041090	-	-
4/30/2007	5/15/2007	.487500	.446410	.041090	-	-
7/31/2007	8/15/2007	.487500	.446410	.041090	-	-
10/31/2007	11/15/2007	.487500	.446410	.041090	-	-

(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	2007 Taxable Ordinary Dividend	2007 Total Capital Gain Distribution	2007 Unrecaptured Section 1250 Gain ⁽¹⁾	2007 Return of Capital
1/31/2007	2/15/2007	\$.468750	\$.429241	\$.039509	-	-
4/30/2007	5/15/2007	.468750	.429241	.039509	-	-
7/31/2007	8/15/2007	.468750	.429241	.039509	-	-
10/31/2007	11/15/2007	.468750	.429241	.039509	-	-

(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