

KILROY
REALTY
CORPORATION

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January 12, 2009

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	2008 Taxable Ordinary Dividend	2008 Total Capital Gain Distribution	2008 Unrecaptured Section 1250 Gain ⁽¹⁾	2008 Return of Capital
12/31/07	1/18/08	\$.555000	\$.397911	-	-	\$.157089
3/31/08	4/18/08	.580000	.415835	-	-	.164165
6/30/08	7/18/08	.580000	.415835	-	-	.164165
9/30/08	10/17/08	.580000	.415835	-	-	.164165

(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	2008 Taxable Ordinary Dividend	2008 Total Capital Gain Distribution	2008 Unrecaptured Section 1250 Gain ⁽¹⁾	2008 Return of Capital
1/31/2008	2/15/2008	\$.487500	\$.487500	-	-	-
4/30/2008	5/15/2008	.487500	.487500	-	-	-
7/31/2008	8/15/2008	.487500	.487500	-	-	-
10/31/2008	11/17/2008	.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	2008 Taxable Ordinary Dividend	2008 Total Capital Gain Distribution	2008 Unrecaptured Section 1250 Gain ⁽¹⁾	2008 Return of Capital
1/31/2008	2/15/2008	\$.468750	\$.468750	-	-	-
4/30/2008	5/15/2008	.468750	.468750	-	-	-
7/31/2008	8/15/2008	.468750	.468750	-	-	-
10/31/2008	11/17/2008	.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