

KILROY
REALTY
CORPORATION

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January 13, 2006

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	2005 Taxable Ordinary Dividend	2005 Total Capital Gain Distribution	2005 Unrecaptured Section 1250 Gain ⁽¹⁾	2005 Return of Capital
12/31/04	1/18/05	\$.495000	\$.053929	\$.012629	\$.008282	\$.428442
3/31/05	4/15/05	.510000	.055563	.013012	.008533	.441425
6/30/05	7/15/05	.510000	.055563	.013012	.008533	.441425
9/30/05	10/18/05	.510000	.055563	.013012	.008533	.441425

(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	2005 Taxable Ordinary Dividend	2005 Total Capital Gain Distribution	2005 Unrecaptured Section 1250 Gain ⁽¹⁾	2005 Return of Capital
2/1/2005	2/15/2005	\$.487500	\$.393632	\$.093868	\$.061556	-
5/2/2005	5/16/2005	.487500	.393632	.093868	.061556	-
8/1/2005	8/15/2005	.487500	.393632	.093868	.061556	-
10/31/2005	11/15/2005	.487500	.393632	.093868	.061556	-

(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	2005 Taxable Ordinary Dividend	2005 Total Capital Gain Distribution	2005 Unrecaptured Section 1250 Gain ⁽¹⁾	2005 Return of Capital
2/1/2005	2/15/2005	\$.354167	\$.285973	\$.068194	\$.044720	-
5/2/2005	5/16/2005	.468750	.378493	.090257	.059188	-
8/1/2005	8/15/2005	.468750	.378493	.090257	.059188	-
10/31/2005	11/15/2005	.468750	.378493	.090257	.059188	-

(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