

KILROY
REALTY
CORPORATION

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

January 10, 2003

To Whom It May Concern:

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	2002 Taxable Ordinary Dividend	2002 Return of Capital	2002 20 Percent Rate Gain	2002 Unrecapt. Section 1250 Capital Gain	2003 Distribution
12/28/01	1/17/02	\$.480000	\$.371858	\$.071424	\$.017089	\$.019629	
3/29/02	4/17/02	.495000	.383478	.073656	.017623	.020243	
6/28/02	7/17/02	.495000	.383478	.073656	.017623	.020243	
9/30/02	10/17/02	.495000	.383478	.073656	.017623	.020243	
12/31/02	1/17/03	.495000					.495000

Sincerely,

/S/ ANN MARIE WHITNEY

Ann Marie Whitney
Senior Vice President and Controller