

Mail Stop 4561

January 28, 2008

Mr. Richard E. Moran Jr.  
Executive Vice President and Chief Financial Officer  
Kilroy Realty Corporation  
12200 W. Olympic Boulevard  
Suite 200  
Los Angeles, CA 90064

**Re: Kilroy Realty Corporation  
Form 10-K for the fiscal year ended December 31, 2006  
Filed February 28, 2007  
File No. 001-12675**

Dear Mr. Moran:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief