



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

August 17, 2010

Tyler H. Rose
Chief Financial Officer
Kilroy Realty Corporation
12200 W. Olympic Boulevard
Suite 200
Los Angeles, CA 90064

**Re: Kilroy Realty Corporation
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed February 11, 2010
Form 10-Q for Quarterly Period Ended
March 31, 2010
Filed April 30, 2010
Form 8-K/A
Filed June 11, 2010
File No. 001-12675**

Dear Mr. Rose:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Branch Chief