Form **8937**
(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer

1 Issuer's name GRIFFIN CAPITAL ESSENTIAL ASSET REIT, INC.	2 Issuer's employer identification number (EIN) 26-3335705
3 Name of contact for additional information JOSEPH MILLER	4 Telephone No. of contact (310) 469-6100
5 Email address of contact jmiller@griffincapital.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2121 ROSECRANS AVENUE, SUITE 3321	7 City, town, or post office, state, and Zip code of contact EL SEGUNDO, CA 90245
8 Date of action VARIOUS. SEE #14 BELOW.	9 Classification and description COMMON STOCK
10 CUSIP number N/A	11 Serial number(s)
12 Ticker symbol N/A	13 Account number(s)

Part II Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ Distributions in excess of earnings and profits were made on the following dates:
January 15, 2013; February 15, 2013; March 15, 2013; April 15, 2013; May 15, 2013; June 15, 2013; July 15, 2013; August 15, 2013; September 15, 2013; October 15, 2013; November 15, 2013; and December 15, 2013.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ 01/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556
02/15/2013: DISTRIBUTION PER SHARE $0.053231; RETURN OF CAPITAL PER SHARE $0.011341
03/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556
04/15/2013: DISTRIBUTION PER SHARE $0.057033; RETURN OF CAPITAL PER SHARE $0.012151
05/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556
06/15/2013: DISTRIBUTION PER SHARE $0.057033; RETURN OF CAPITAL PER SHARE $0.012151
07/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556
08/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556
09/15/2013: DISTRIBUTION PER SHARE $0.057033; RETURN OF CAPITAL PER SHARE $0.012151
10/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556
11/15/2013: DISTRIBUTION PER SHARE $0.057033; RETURN OF CAPITAL PER SHARE $0.012151
12/15/2013: DISTRIBUTION PER SHARE $0.058934; RETURN OF CAPITAL PER SHARE $0.012556

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ Distributions in excess of earnings and profits are applied against and reduce the adjusted basis of stock.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 301

18 Can any resulting loss be recognized? ▶ Not applicable

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ /S/ JOSEPH MILLER Date ▶ 2/13/2014

Print your name ▶ JOSEPH MILLER Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054