

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>GRIFFIN CAPITAL ESSENTIAL ASSET REIT, INC.</u>		2 Issuer's employer identification number (EIN) <u>26-3335705</u>	
3 Name of contact for additional information <u>JOSEPH MILLER</u>	4 Telephone No. of contact <u>(310) 469-6100</u>	5 Email address of contact <u>JMILLER@GRIFFINCAPITAL.COM</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>1520 GRAND AVENUE</u>		7 City, town, or post office, state, and Zip code of contact <u>EL SEGUNDO, CA 90245</u>	
8 Date of action <u>VARIOUS. SEE #14 BELOW.</u>		9 Classification and description <u>COMMON STOCK</u>	
10 CUSIP number <u>N/A</u>	11 Serial number(s)	12 Ticker symbol <u>N/A</u>	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, 2015; FEBRUARY 15, 2014; MARCH 15, 2014; APRIL 15, 2014; MAY 15, 2014; JUNE 15, 2014; JULY 15, 2014; AUGUST 15, 2014;
SEPTEMBER 15, 2014; OCTOBER 15, 2014; NOVEMBER 15, 2014; DECEMBER 15, 2014.

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 ▶ 01/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927
02/15/2014: DISTRIBUTION PER SHARE \$0.053231; RETURN OF CAPITAL PER SHARE \$0.028837
03/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927
04/15/2014: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE \$0.030897
05/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927
06/15/2014: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE \$0.030897
07/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927
08/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927
09/15/2014: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE \$0.030897
10/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927
11/15/2014: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE \$0.030897
12/15/2014: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE \$0.031927

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 ▶ DISTRIBUTION 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? ▶ N/A

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

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.

Sign Here
Signature ▶ /S/ JOSEPH MILLER Date ▶ 1/30/2015

Paid Preparer Use Only	Print your name ▶ <u>JOSEPH MILLER</u>	Preparer's signature	Title ▶ <u>CHIEF FINANCIAL OFFICER</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date		
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	