

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
GRIFFIN CAPITAL ESSENTIAL ASSET REIT, INC.		26-3335705	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
JAVIER BITAR	(310) 469-6100	JBITAR@GRIFFINCAPITAL.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
1520 GRAND AVENUE		EL SEGUNDO, CA 90245	
<b>8</b> Date of action		<b>9</b> Classification and description	
VARIOUS. SEE #14 BELOW.		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
N/A		N/A	

**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 01, 2016; FEBRUARY 01, 2016; MARCH 01, 2016; APRIL 01, 2016; MAY 01, 2016; JUNE 01, 2016; JULY 01, 2016; AUGUST 01, 2016;  
SEPTEMBER 01, 2016; OCTOBER 01, 2016; NOVEMBER 01, 2016; DECEMBER 01, 2016.

**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 ▶ 01/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427  
02/01/2016: DISTRIBUTION PER SHARE \$0.054981; RETURN OF CAPITAL PER SHARE \$0.017238  
03/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427  
04/01/2016: DISTRIBUTION PER SHARE \$0.056877; RETURN OF CAPITAL PER SHARE \$0.017833  
05/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427  
06/01/2016: DISTRIBUTION PER SHARE \$0.056877; RETURN OF CAPITAL PER SHARE \$0.017833  
07/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427  
08/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427  
09/01/2016: DISTRIBUTION PER SHARE \$0.056877; RETURN OF CAPITAL PER SHARE \$0.017833  
10/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427  
11/01/2016: DISTRIBUTION PER SHARE \$0.056877; RETURN OF CAPITAL PER SHARE \$0.017833  
12/01/2016: DISTRIBUTION PER SHARE \$0.058773; RETURN OF CAPITAL PER SHARE \$0.018427

**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.

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18 Can any resulting loss be recognized? ► N/A

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

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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 ►  Date ► \_\_\_\_\_

Print your name ► JAVIER BITAR Title ► CHIEF FINANCIAL OFFICER

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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