

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
GRIFFIN CAPITAL ESSENTIAL ASSET REIT, INC.		26-3335705	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
JAVIER BITAR	(310) 469 - 6100	jbitar@griffincapital.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
1520 GRAND AVENUE		EL SEGUNDO, CA 90245	
8 Date of action	9 Classification and description		
VARIOUS. SEE #14 BELOW.	COMMON STOCK		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 1, 2018; FEBRUARY 1, 2018; MARCH 1, 2018; APRIL 1, 2018; MAY 1, 2018; JUNE 1, 2018; JULY 1, 2018; AUGUST 1, 2018;
SEPTEMBER 1, 2018; OCTOBER 1, 2018; NOVEMBER 1, 2018; DECEMBER 1, 2018.

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 ▶ 1/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507
2/1/2018: DISTRIBUTION PER SHARE \$0.053231; RETURN OF CAPITAL PER SHARE :\$0.028458
3/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507
4/1/2018: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE :\$0.030491
5/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507
6/1/2018: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE :\$0.030491
7/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507
8/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507
9/1/2018: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE :\$0.030491
10/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507
11/1/2018: DISTRIBUTION PER SHARE \$0.057033; RETURN OF CAPITAL PER SHARE :\$0.030491
12/1/2018: DISTRIBUTION PER SHARE \$0.058934; RETURN OF CAPITAL PER SHARE :\$0.031507

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.

Multiple horizontal lines for listing applicable Internal Revenue Code sections.

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


Multiple horizontal lines for providing information regarding loss recognition.

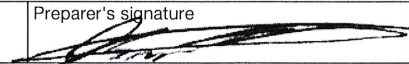
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

Multiple horizontal lines for providing other necessary information.

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 ▶ 2/15/19
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
	JORGE SANDOVAL		02/12/19		P01229936
	Firm's name ▶ ERNST & YOUNG U.S. LLP	Firm's EIN ▶		34-6565596	
	Firm's address ▶ 725 SOUTH FIGUEROA STREET, LOS ANGELES, CA 90017	Phone no.		213-977-3200	