

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name First Industrial Realty Trust, Inc.		2 Issuer's employer identification number (EIN) 36-3935116	
3 Name of contact for additional information Sara Niemiec	4 Telephone No. of contact 312-344-4300	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 311 S Wacker Dr, Suite 3900		7 City, town, or post office, state, and Zip code of contact Chicago, IL 60606	
8 Date of action See Part II Line 14 Below		9 Classification and description Common Stock	
10 CUSIP number 32054K103	11 Serial number(s)	12 Ticker symbol FR	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 ▶ First Industrial Realty Trust, Inc. made cash distributions to its common shareholders for the 2016 tax year. A portion of these distributions represent a non-dividend distribution. These distributions were paid on January 19, 2016, April 18, 2016, July 18, 2016, October 17, 2016, and January 17, 2017.

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 ▶ The distributions reduced the basis of the security as follows:

Per Share Reduction of Basis	
Distribution Date	Common Stock
1/19/2016	\$0.003981
4/18/2016	\$0.006150
7/18/2016	\$0.006150
10/17/2016	\$0.006150
1/17/2017	\$0.004767

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 ▶ The non-dividend distribution represents distributions associated with the 2016 tax year which are in excess of the current year accumulated earnings and profits. We encourage shareholders to consult with their personal tax advisors as to their adjusted tax basis and the specific tax treatment.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based Internal Revenue Code Section 301 (c) (2)

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 The reportable tax year is 2016.

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: Sara Niemiec Date 2/10/2017

Print your name Sara Niemiec Title Chief Accounting Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Armando Giannese	S: Armando Giannese	2/10/2017		P00853306
	Firm's name	Firm's EIN		Firm's address	
	KPMG LLP	13-5565207		200 E. Randolph Street, Chicago, IL 60601	
	Firm's address	Phone no.			
	200 E. Randolph Street, Chicago, IL 60601	312-665-1000			