

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>FLUIDIGM CORPORATION</b>		2 Issuer's employer identification number (EIN) <b>77-0513190</b>	
3 Name of contact for additional information <b>NANCI SALVUCCI</b>	4 Telephone No. of contact <b>650-266-6000</b>	5 Email address of contact <b>NANCI.SALVUCCI@FLUIDIGM.COM</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>7000 SHORELINE COURT, SUITE 100</b>		7 City, town, or post office, state, and Zip code of contact <b>SOUTH SAN FRANCISCO, CA 94080</b>	
8 Date of action <b>February 15, 2011</b>		9 Classification and description <b>STOCK</b>	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol <b>FLDM</b>	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 ▶ On February 15, 2011 Fluidigm Corporation recapitalized its common stock (The "Recapitalization") by converting series A convertible preferred stock into common stock.

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 tax basis of each share of common stock exchanged in the recapitalization was the same as the tax basis of series A convertible preferred stock.

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 ▶ N/A

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
The recapitalization is intended to be a reorganization under IRC Section 368(a)(1)(E).

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18 Can any resulting loss be recognized? ▶ No loss recognized.

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

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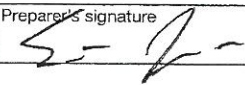
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 1/17/2012

Print your name ▶ Nanci Salvucci Title ▶ Corporate Controller

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Scott Jaconetty		1/17/12		P00977578
Firm's name ▶	BDO USA, LLP		Firm's EIN ▶	13-5381590
Firm's address ▶	50 W SAN FERNANDO ST., SUITE 200, SAN JOSE, CA 95113		Phone no.	408-278-0220

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**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 ▶ **On February 15, 2011 Fluidigm Corporation recapitalized its common stock (The "Recapitalization") by converting series B convertible preferred stock into common stock.**

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 tax basis of each share of common stock exchanged in the recapitalization was the same as the tax basis of series B convertible preferred stock.**

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 ▶ **N/A**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
The recapitalization is intended to be a reorganization under IRC Section 368(a)(1)(E).

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18 Can any resulting loss be recognized? ▶ No loss recognized.

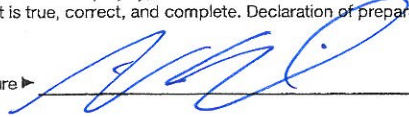
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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Print your name ▶ Nanci Salvucci Title ▶ Corporate Controller

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Firm's name ▶	Firm's EIN ▶		Firm's EIN ▶	
BDO USA, LLP	13-5381590		13-5381590	
Firm's address ▶	Phone no.		Phone no.	
50 W SAN FERNANDO ST., SUITE 200, SAN JOSE, CA 95113	408-278-0220		408-278-0220	

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**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 ▶ On February 15, 2011 Fluidigm Corporation recapitalized its common stock (The "Recapitalization") by converting series C convertible preferred stock into common stock.

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 tax basis of each share of common stock exchanged in the recapitalization was the same as the tax basis of series C convertible preferred stock.

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 ▶ N/A

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►  
The recapitalization is intended to be a reorganization under IRC Section 368(a)(1)(E).

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18 Can any resulting loss be recognized? ► No loss recognized.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A

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Signature ►  Date ► 1/17/2012

Print your name ► Nanci Salvucci Title ► Corporate Controller

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**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 ▶ On February 15, 2011 Fluidigm Corporation recapitalized its common stock (The "Recapitalization") by converting series D convertible preferred stock into common stock.

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 tax basis of each share of common stock exchanged in the recapitalization was the same as the tax basis of series D convertible preferred stock.

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 ▶ N/A

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
The recapitalization is intended to be a reorganization under IRC Section 368(a)(1)(E).

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18 Can any resulting loss be recognized? ▶ No loss recognized.

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

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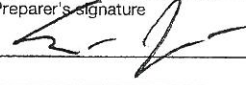
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14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On February 15, 2011 Fluidigm Corporation recapitalized its common stock (The "Recapitalization") by converting series E convertible preferred stock into common stock.

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 tax basis of each share of common stock exchanged in the recapitalization was the same as the tax basis of series E convertible preferred stock.

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 ▶ N/A

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
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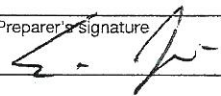
18 Can any resulting loss be recognized? ▶ No loss recognized.

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

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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 ▶ **On February 15, 2011 Fluidigm Corporation recapitalized its common stock (The "Recapitalization") by converting series E1 convertible preferred stock into common stock.**

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 tax basis of each share of common stock exchanged in the recapitalization was the same as the tax basis of series E1 convertible preferred stock.**

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 ▶ **N/A**

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
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18 Can any resulting loss be recognized? ▶ No loss recognized.

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

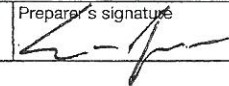
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