

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name FLUIDIGM CORPORATION		2 Issuer's employer identification number (EIN) 77-0513190	
3 Name of contact for additional information NANCI SALVUCCI	4 Telephone No. of contact 650-266-6000	5 Email address of contact NANCI.SALVUCCI@FLUIDIGM.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7000 SHORELINE COURT, SUITE 100		7 City, town, or post office, state, and Zip code of contact SOUTH SAN FRANCISCO, CA 94080	
8 Date of action FEBRUARY 03, 2011		9 Classification and description STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol FLDM	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 3, 2011, Fluidigm Corporation effected a 1 for 1.73 reverse stock split of common stock. No fractional shares were issued in connection with the reverse stock split. Instead, Fluidigm Corporation made a cash payment for such fractional share.**

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 was unchanged. The number of shares have decreased at a ratio of 1 for 1.73 and the basis per share increased by the same ratio.**

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 tax basis was unchanged. The number of shares have decreased at a ratio of 1 for 1.73 and the basis per share increased by the same ratio.**

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 1036(a)

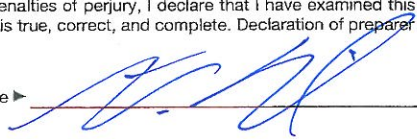
18 Can any resulting loss be recognized? ▶ No loss recognized.

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

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

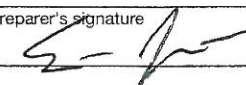
Title ▶ Corporate Controller

Paid Preparer Use Only

Print/Type preparer's name

SCOTT JACONETTY

Preparer's signature



Date

1/17/2012

Check if self-employed

PTIN

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 3, 2011, Fluidigm Corporation effected a 1 for 1.73 reverse stock split of Series A convertible preferred stock. No fractional shares were issued in connection with the reverse stock split. Instead, Fluidigm Corporation made a cash payment for such fractional share.**

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 was unchanged. The number of shares have decreased at a ratio of 1 for 1.73 and the basis per share increased by the same ratio.**

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 tax basis was unchanged. The number of shares have decreased at a ratio of 1 for 1.73 and the basis per share increased by the same ratio.**

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 1036(a)

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

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

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Title ▶ Corporate Controller

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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 3, 2011, Fluidigm Corporation effected a 1 for 1.73 reverse stock split of Series B convertible preferred stock. No fractional shares were issued in connection with the reverse stock split. Instead, Fluidigm Corporation made a cash payment for such fractional share.

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 was unchanged. The number of shares have decreased at a ratio of 1 for 1.73 and the basis per share increased by the same ratio.

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Part II Organizational Action (continued)

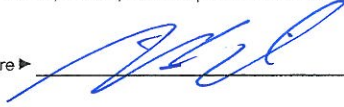
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Section 1036(a)

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

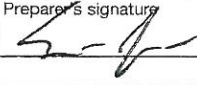
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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Signature ▶  Date ▶ 1/17/2012
Print your name ▶ Nanci Salvucci Title ▶ Corporate Controller

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<u>SCOTT JACONETTY</u>		<u>1/17/2012</u>		<u>P00977578</u>
Firm's name ▶ <u>BDO USA, LLP</u>	Firm's EIN ▶ <u>13-5381590</u>		Phone no. <u>408-278-0220</u>	
Firm's address ▶ <u>50 W SAN FERNANDO ST., SUITE 200, SAN JOSE, CA 95113</u>				

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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 3, 2011, Fluidigm Corporation effected a 1 for 1.73 reverse stock split of Series C convertible preferred stock. No fractional shares were issued in connection with the reverse stock split. Instead, Fluidigm Corporation made a cash payment for such fractional share.**

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 was unchanged. The number of shares have decreased at a ratio of 1 for 1.73 and the basis per share increased by the same ratio.**

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Part II Organizational Action (continued)

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

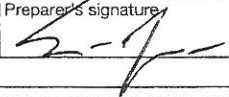
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Print your name ▶ Nanci Salvucci Title ▶ Corporate Controller

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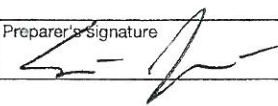
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Title ▶ Corporate Controller

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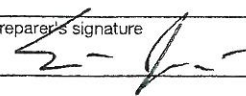
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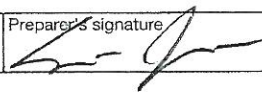
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