

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name XPO LOGISTICS, INC.		2 Issuer's employer identification number (EIN) 03-0450326	
3 Name of contact for additional information KENT RENNER	4 Telephone No. of contact (678) 215-9539	5 Email address of contact kent.renner@xpologistics.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 429 POST ROAD		7 City, town, or post office, state, and Zip code of contact BUCHANAN, MI 49107	
8 Date of action SEPTEMBER 2, 2011		9 Classification and description COMMON STOCK	
10 CUSIP number 302170108	11 Serial number(s)	12 Ticker symbol XPO	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 ▶ XPO underwent a reverse stock split whereby 4 existing common shares were combined into 1 share of XPO common stock. The 4-for-1 reverse stock split took effect on September 2, 2011.

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 aggregate tax basis of the post-reverse stock split shares will be the same as the aggregate tax basis of the pre-reverse stock split shares exchanged in the reverse stock split, reduced by any amount allocable to a fractional share for which cash was received.

In general, the receipt of cash by a U.S. holder instead of a fractional share will result in a taxable gain or loss to such holder for U.S. federal income tax purposes. The amount of the taxable gain or loss to the U.S. holder will be determined based upon the difference between the amount of cash received by such holder and the portion of the basis of the pre-reverse stock split shares allocable to such fractional interest. The gain or loss recognized will constitute capital gain or loss and will constitute long-term gain or loss if the holder's holding period is greater than one year as of the effective date of the reverse stock split.

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 ▶ Each stockholder should take their aggregate tax basis in their pre-reverse stock split shares and divide it by the number of shares post-reverse stock split to determine their new basis per share. Basis would be reduced by any amount allocable to a fractional share for which cash was received.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 368, 305, and 307.

Horizontal lines for providing details for question 17.

18 Can any resulting loss be recognized? ▶ No loss would be recognized as it relates to the reverse stock split transaction.

Horizontal lines for providing details for question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2011.

Horizontal lines for providing details for question 19.

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 ▶ _____ Date ▶ _____

Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	RICHARD BLIHA	<i>[Signature]</i>	1/16/2012		P00057021
	Firm's name ▶ CROWE HORWATH LLP	Firm's EIN ▶ 35-0921680		Phone no. 574-232-3992	
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