## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer				•	
1 Issuer's name					2 Issuer's employer identification number (EIN)	
BLACKROCK ENERGY AN			. N C		20-1879222	
3 Name of contact for additional information 4 Telephone No. of contact					5 Email address of contact	
BlackRock Advisors			(800) 882-0052		mutual_funds_ff_www@blackrock.com	
6 Number and street (or P.O. box if mail is not delivered to street add				act	7 City, town, or post office, state, and ZIP code of contact	
One Financial Center			Boston, MA 02111			
8 Date of action		9 Class	sification and description	on		
D			0 5			
December 31, 2023  10 CUSIP number	11 Serial number(		1 Stock - Regulated In 12 Ticker symbol	nvestment C	ompany  13 Account number(s)	
10 COSII Humber	TI Serial Humber	3)	12 Ficker Symbol		Account number(s)	
09250U101	n/a		BGR		n/a	
		ch additiona		ed. See bad	ck of form for additional questions.	
14 Describe the organization	tional action and, if a	applicable, the	e date of the action or t	the date aga	inst which shareholders' ownership is measured for	
the action ► The Iss	uer paid a monthly	distribution	to common sharehold	ders from Ja	anuary 2023 to December 2023.	
All or a portion of each dis	tribution constitute	es a non-taxa	ble return of capital.			
					the hands of a U.S. taxpayer as an adjustment per	
					a non-taxable return of capital will decrease a	
U.S. taxpayer's basis in the	e shares of the Issu	ier. Please s	ee Statement 1 for the	e non-taxab	ole return of capital.	
16 Describe the calculation	on of the change in h	nacic and the	data that curports the	calculation	such as the market values of securities and the	
					red to distributions paid during the taxable period	
					ributions paid during the taxable period ended	
December 31, 2023 in exce	SS OF ISSUEL S CUITE	ent and accu	muiateu earnings and	a promes une	del IRC Section 316.	
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Part	I	Organizational Action (continued)			
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax	treatment is based ▶	·	
interna	i Reve	nue Code Sections 301, 316, 852			
<b>18</b> C	an any	resulting loss be recognized? ► No			
<b>19</b> Pi	rovido	any other information necessary to implement the adjustment, such as the reportal	blo tax year		
		any other mormation necessary to implement the adjustment, such as the reportal at 1 for the per share amounts and dates of distributions impacted by this organized by the control of the			
		tional action is reportable with respect to calendar year 2023.			
		penalties of perjury, I declare that I have examined this return, including accompanying sch			
0.	bellet	it is true, correct, and complete. Declaration of preparer (other than officer) is based on all info	ormation of which prepa	arer has any knowledge.	
Sign Here Signature EAR Brook					
Here	Signa	ture >	Date ► 2/26/2024	<u>}</u>	
	Print	your name ► Ed Brodzinski	Title ► Assistant	: Treasurer	
Paid	1	Print/Type preparer's name Preparer's signature	Date	Check / if PTIN	
	arer	Baruch J. Cohen Baruch J. Cohen	2/25/2024	self-employed P01269048	
riepaiei -		Firm's name ► Deloitte Tax LLP		Firm's EIN ► 86-1065772	
		Firm's address ► 30 Rockefeller Plaza, New York, NY 10112-0015		Phone no. 212-492-4000	
Send Fo	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal R	evenue Service, Ogo	den, UT 84201-0054 NM0224U-3420688-2/3	

Page 2

## BLACKROCK ENERGY AND RESOURCES TRUST F.E.I.N. 20-1879222 FOR THE TAXABLE YEAR ENDED DECEMBER 31, 2023 $\underline{\text{ATTACHMENT TO FORM 8937}}$

## NON-TAXABLE RETURN OF CAPITAL

Payable	Per Share Reduction of Basis in Stock
1/31/2023	0.030218469
2/28/2023	0.030218469
3/31/2023	0.033937665
4/28/2023	0.033937665
5/31/2023	0.033937665
6/30/2023	0.033937665
7/31/2023	0.033937665
8/31/2023	0.033937665
9/29/2023	0.033937665
10/31/2023	0.033937665
11/30/2023	0.033937665
12/20/2023	0.033937665