Part I Reporting

La

► See	senarate	instructions.
	separate	manucuona.

Par	Reporting I	SSUEI				
1 Issuer's name						2 Issuer's employer identification number (EIN)
BLAC	KROCK UTILITIES, IN	NFRASTRUCTURE &	POWER OF	PORTUNITIES TRUST		45-3417652
	ame of contact for add			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 st				treet address) of contact		7 City, town, or post office, state, and ZIP code of contact
One Financial Center					Boston, MA 02111	
			9 Class	ification and description		· · ·
December 31, 2023 Common Stock - Regulated Investmen					stment C	ompany
10 Cl	JSIP number	11 Serial number(s)	12 Ticker symbol		13 Account number(s)
	09248D104	n/a		BUI		n/a
Part	II Organizatio	onal Action Attac	h additional	statements if needed.	See bac	ck of form for additional questions.
	-				-	nst which shareholders' ownership is measured for
t	the action < The Iss	uer paid a monthly o	distribution to	o common shareholder	s from Ja	nuary 2023 to December 2023.
All or	a portion of each dis	tribution constitutes	s a non-taxak	ole return of capital.		

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 portion of the distribution that constitutes a non-taxable return of capital will decrease a

U.S. taxpayer's basis in the shares of the Issuer. Please see Statement 1 for the non-taxable return of capital.

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 ► Issuer's current and accumulated earnings and profits were compared to distributions paid during the taxable period ended December 31, 2023. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended December 31, 2023 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.

Form 893	37 (12-2	2017)	Page
Part I		Organizational Action (continued)	
		applicable Internal Revenue Code section(s) and subsection(s) upo	n which the tax treatment is based >
Internal	Reve	enue Code Sections 301, 316, 852	
18 C	an any	y resulting loss be recognized? ► No	
19 Pi	rovido	any other information necessary to implement the adjustment, suc	h as the reportable tax year b
		nt 1 for the per share amounts and dates of distributions impac	
		ational action is reportable with respect to calendar year 2023.	
	gamza	allonar action is reportable with respect to calcindar year 2023.	
	Undo	proparties of parium. I declare that I have examined this return, including	companying schoolules and statements, and to the best of my knowledge as
		f, it is true, correct, and complete. Declaration of preparer (other than officer)	ccompanying schedules and statements, and to the best of my knowledge ar is based on all information of which preparer has any knowledge.
Sign			
Here	Signs	ature ►	Date > 2/28/2024
		ature►	
	Print	your name► Ed Brodzinski	Title► Assistant Treasurer
Paid		Print/Type preparer's name Preparer's signature	Date PTIN
Palu Prepa	arer	Baruch J. Cohen Baruch ().	Cohan 2/27/2024 Check / if P01269048
Use C		Firm's name ► Deloitte Tax LLP	Firm's EIN ► 86-1065772
2000	y	Firm's address ► 30 Rockefeller Plaza, New York, NY 10112-00	5 Phone no. 212-492-4000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 NM0224U-3420099-2/3

BLACKROCK UTILITY, INFRASTRUCTURE & POWER OPPORTUNITIES TRUST F.E.I.N. 45-3417652 FOR THE YEAR ENDED DECEMBER 31, 2023 <u>ATTACHMENT TO FORM 8937</u>

Non-Taxable Return of Capital

	Per Share
	Reduction of
Payable Date	Basis in Stock
1/31/2023	\$0.041211334
2/28/2023	\$0.041211334
3/31/2023	\$0.041211334
4/28/2023	\$0.041211334
5/31/2023	\$0.041211334
6/30/2023	\$0.041211334
7/31/2023	\$0.041211334
8/31/2023	\$0.041211334
9/29/2023	\$0.041211334
10/31/2023	\$0.041211334
11/30/2023	\$0.041211334
12/20/2023	\$0.041211334