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 Issuer							
1 Issuer's name					2 Issuer's employer identification number (EIN)		
BLACKROCK ENHANCED			20-2769768				
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	delivered to s		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			
December 31, 2024			Stock - Regulated In	nvestment C			
10 CUSIP number	11 Serial number(S)	12 Ticker symbol		13 Account number(s)		
002501105	2/0		BOE		nlo		
092501105 Part II Organization	n/a nal Action Attac	ch additiona		n/a nents if needed. See back of form for additional questions			
					inst which shareholders' ownership is measured for		
				_	ary 2024 to December 2024.		
All or a portion of each dis					,		
			·				
45 Deceribe the guartitat	ive offect of the ever	mizational and	ion on the bosic of the		the hands of a LLC townsyon as an adjustment now		
					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							
U.S. taxpayer 3 basis in the	e shares of the issu	ici. Ficase s	ee Statement 1101 the	e non-taxab	петегитт от саркат.		
	_				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, 2024 in exce	ess of Issuer's curre	ent and accui	mulated earnings and	l profits und	der IRC Section 316.		

Part I	Щ	Organizational Action (continued)		
17 Li:	st the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax t	reatment is based	•
		nue Code Sections 301, 316, 852		
IIIterriai	iteve	nue code Sections 301, 310, 632		
18 Ca	an any	resulting loss be recognized? ► No		
19 Pr	rovido	any other information necessary to implement the adjustment, such as the reportab	lo tay year	
		at 1 for the per share amounts and dates of distributions impacted by this orga	nizational action.	
This org	ganiza	tional action is reportable with respect to calendar year 2024.		
		penalties of perjury, I declare that I have examined this return, including accompanying sche		
	belief	it is true, correct, and complete. Declaration of preparer (other than officer) is based on all info	mation of which prepa	arer has any knowledge.
Sign		- 1- 1		
Here		tura EAN Brook	03/0)5/2025
Here	Signa	ture >	Date ►	
	Print	your name ► Ed Brodzinski	Title ► Assistant	Treasurer
		Print/Type preparer's name Preparer's signature	Date	DTIN
Paid		Barrah () (ahara	3/5/2025	Check 🚺 If
Prepa	arer	Baruch J. Cohen Daruch J. Cohun	3/3/2023	self-employed P01269048
Use C		Firm's name ► Deloitte Tax LLP		Firm's EIN ► 86-1065772
	- · · · y	Firm's address ► 30 Rockefeller Plaza, New York, NY 10112-0015		Phone no. 212-492-4000
Send Fo	orm 20	37 (including accompanying statements) to: Department of the Treasury, Internal Re	Wenue Service Occ	
2011011	00	5. And a second any majoration of the measury, internal re		NM0325U-4301403-2/3

NON-TAXABLE RETURN OF CAPITAL

Payable Date	Per Share Reduction of Basis in Stock
01/31/2024	\$ 0.048371944
02/29/2024	\$ 0.048371944
03/28/2024	\$ 0.048371944
04/30/2024	\$ 0.048371944
05/31/2024	\$ 0.048371944
06/28/2024	\$ 0.048371944
07/31/2024	\$ 0.048371944
08/30/2024	\$ 0.048371944
09/30/2024	\$ 0.048371944
10/31/2024	\$ 0.048371944
11/29/2024	\$ 0.048371944
12/23/2024	\$ 0.063497774