► See separate instructions.

1 Issuer's name		2 Issuer's employer identification number (EIN)	
BLACKROCK RESOURCES AND	COMMODITIE	27-4628656	
3 Name of contact for additional		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	x if mail is not d		
One Financial Center			Boston, MA 02111
8 Date of action		BUSIULI, WA 02111	
December 31, 2024 10 CUSIP number 11 S	arial pump ar(a)	Common Stock - Regulated Inve	
10 COSIP number 11 S	Serial number(s)	12 Ticker symbol	13 Account number(s)
09257A108	n/a	ВСХ	n/a
Part II Organizational A	Action Attach	additional statements if needed	I. See back of form for additional questions.
-		-	e date against which shareholders' ownership is measured for
the action ► The Issuer pa	id a daily distri	bution to common shareholders fi	rom January 2024 to December 2024.
All or a portion of each distribution	on constitutes	a non-taxable return of capital.	
			ecurity in the hands of a U.S. taxpayer as an adjustment per
			nstitutes a non-taxable return of capital will decrease a
U.S. taxpayer's basis in the share	es of the Issuer	r. Please see Statement 1 for the r	non-taxable return of capital.
	•		alculation, such as the market values of securities and the e compared to distributions paid during the taxable period
			int of distributions paid during the taxable period ended
		t and accumulated earnings and p	

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Part	Ι	Organizational Action (continued)			<u>_</u>
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	reatment is based I	▶	
Internal	I Reve	nue Code Sections 301, 316, 852			
18 Ca	an any	resulting loss be recognized? <u>No</u>			
19 Pr	rovide	any other information necessary to implement the adjustment, such as the reportable	le tax year ►		
		nt 1 for the per share amounts and dates of distributions impacted by this organ			
		itional action is reportable with respect to calendar year 2024.			
	Unde	r penalties of perjury, I declare that I have examined this return, including accompanying sched	dules 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 infor	mation of which prep	arer has any know	ledge.
Sign		CIR A	00/0		
Here Signature EAN Brok 03/05/2025)5/2025			
	loigne				
	Print	your name► Ed Brodzinski	Title► Assistan	t Treasurer	
Paid		Print/Type preparer's name Preparer's signature	Date		PTIN
Paid	aror	Baruch J. Cohen Baruch J. Cohen	3/5/2025	self-employed	P01269048
Use C	an e n Onlv	Firm's name ► Deloitte Tax LLP	-	Firm's EIN ►	86-1065772
0260	Juiy	Firm's address 30 Pockefeller Plaza New York NV 10112-0015		Phone no	212-492-4000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054 NM0325U-4301258-2/3

STATEMENT 1

BLACKROCK RESOURCES AND COMMODITIES STRATEGY TRUST F.E.I.N. 27-4628656 FOR THE TAXABLE PERIOD ENDED DECEMBER 31, 2024 <u>ATTACHMENT TO FORM 8937</u>

NON-TAXABLE RETURN OF CAPITAL

Payable Date	<u>Per Share</u> <u>Reduction of</u> <u>Basis in Stock</u>
01/31/2024	\$ 0.031641927
02/29/2024	\$ 0.031641927
03/28/2024	\$ 0.031641927
04/30/2024	\$ 0.031641927
05/31/2024 06/28/2024	\$ 0.031641927 \$ 0.031641927
07/31/2024	\$ 0.031641927
08/30/2024	\$ 0.031641927
09/30/2024	\$ 0.031641927
10/31/2024	\$ 0.031641927
11/29/2024 12/23/2024	\$ 0.031641927 \$ 0.042576107
12/23/2027	\$ 0.042370107