► See separate instructions.

raiter neporting	135001			
1 Issuer's name				2 Issuer's employer identification number (EIN)
BLACKROCK UTILITIES,	NFRASTRUCTURE	& POWER OF	PPORTUNITIES TRUST	45-3417652
3 Name of contact for ad			e 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 s	street address) of contact	7 City, town, or post office, state, and ZIP code of contac
One Financial Conton				Dester MA 02111
One Financial Center 8 Date of action		Boston, MA 02111		
			ification and description	
December 31, 2024		Commor	Stock - Regulated Investr	ment Company
10 CUSIP number	11 Serial number		12 Ticker symbol	13 Account number(s)
09248D104	n/a		BUI	n/a
				ee back of form for additional questions.
-				ate against which shareholders' ownership is measured for
the action ► The Iss	suer paid a monthly	distribution t	o common shareholders f	rom January 2024 to December 2024.
All or a portion of each di	stribution constitute	es a non-taxa	ble return of capital.	
				rity in the hands of a U.S. taxpayer as an adjustment per
share or as a percent	age of old basis $\blacktriangleright$ T	he portion of	the distribution that const	itutes a non-taxable return of capital will decrease a
U.S. taxpayer's basis in th	e shares of the Issu	ier. Please s	ee Statement 1 for the non	-taxable return of capital.
16 Describe the calculat	ion of the change in I	basis and the	data that supports the calcu	lation, such as the market values of securities and the
valuation dates ISS	uer's current and ad	cumulated e	arnings and profits were c	ompared to distributions paid during the taxable period
				of distributions paid during the taxable period ended
			nulated earnings and prof	

Form 893	37 (12-2	2017)	Page <b>2</b>
Part		Organizational Action (continued)	
<b>17</b> Li:	st the	applicable Internal Revenue Code section(s) and subsection(s)	upon which the tax treatment is based $\blacktriangleright$
Internal	Reve	nue Code Sections 301, 316, 852	
<b>18</b> Ca	an any	resulting loss be recognized? ► No	
		any other information necessary to implement the adjustment,	
		at 1 for the per share amounts and dates of distributions im	
	ganiza	ttional action is reportable with respect to calendar year 202	4.
	Unde belief	r penalties of perjury, I declare that I have examined this return, includi , it is true, correct, and complete. Declaration of preparer (other than offi	ng accompanying schedules and statements, and to the best of my knowledge and er) is based on all information of which preparer has any knowledge.
Sign		- 1 0 1	
Here	Signa	EAN Brok	Date ► 03/05/2025
	Signa		
	Print	your name► Ed Brodzinski	Title► Assistant Treasurer
Paid		Print/Type preparer's name Preparer's signature	Date Date PTIN
Prepa	arer	Baruch J. Cohen Baruch	. Cohan 3/5/2025 self-employed P01269048
Use C		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 Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
NM0325U-4301399-2/3

## BLACKROCK UTILITIES, INFRASTRUCTURE & POWER OPPORTUNITIES TRUST F.E.I.N. 45-3417652 FOR THE YEAR ENDED DECEMBER 31, 2024 <u>ATTACHMENT TO FORM 8937</u>

## Non-Taxable Return of Capital

	Per Share
	Reduction of
Payable Date	Basis in Stock
1/31/2024	\$0.028738230
2/29/2024	\$0.028738230
3/28/2024	\$0.028738230
4/30/2024	\$0.028738230
5/31/2024	\$0.028738230
6/28/2024	\$0.028738230
7/31/2024	\$0.028738230
8/30/2024	\$0.028738230
9/30/2024	\$0.028738230
10/31/2024	\$0.028738230
11/29/2024	\$0.028738230
12/23/2024	\$0.032300820