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 L Reporting Issuer			
1 issuer's name	The second secon	2 Issuer's employer identification number (EIN)	
BLACKROCK RESOURCES AND COMMODIT	27-4628656		
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 no	delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
One Financial Center		Santa Add	
8 Date of action	9 Classification and description	Boston, MA 02111	
	P		
December 31, 2019	Common Stock - Regulated Investme	nt Company	
10 CUSIP number 11 Serial number	s) 12 Ticker symbol	13 Account number(s)	
00257.8400			
09257A108 n/a Part II Organizational Action Attac	BCX	hook of form for additional available	
14 Describe the organizational action and, if a	applicable, the date of the action or the date	against which shareholders' ownership is measured for	
the action ▶ The Issuer paid a monthly	distribution to common shareholders from	n January 2019 to December 2019	
All or a portion of each distribution constitute	es a non-taxable return of capital.	2010 to Doddinor 2010.	
15 Describe the quantitative effect of the orgal share or as a percentage of old basis ► True. U.S. taxpayer's basis in the shares of the Issue	ne portion of the distribution that constitut	in the hands of a U.S. taxpayer as an adjustment per	
o.o. taxpayor o busis in the shares of the issu	er. Flease see Statement 1 for the flori-tax	Cable return of Capital.	
valuation dates ► Issuer's current and ac	cumulated earnings and profits were comp	on, such as the market values of securities and the pared to distributions paid during the taxable period	
December 31, 2019 in excess of Issuer's curre	turn of capital represents the amount of d	istributions paid during the taxable period ended	
December 31, 2019 III excess of Issuer's curre	nt and accumulated earnings and profits t	under IRC Section 316.	

Form 893	7 (12-2(117)		Page 2
Part I		rganizational Action (continued)		
17 Lis	st the a	pplicable Internal Revenue Code section(s) and subsection(s) upon which the tax trea	tment is based	d ▶
Internal	Rever	ue Code Sections 301, 316, 852		
40 C		resulting loss be recognized? ► No		
18 Ca	an any	resulting loss be recognized (> NO		
		/	· · · · · · · · · · · · · · · · · · ·	
19 Pr	rovide	any other information necessary to implement the adjustment, such as the reportable	tax year ▶	
See Sta	temen	t 1 for the per share amounts and dates of distributions impacted by this organi tional action is reportable with respect to calendar year 2019.	zational actio	рп.
11115 011	yarııza	tional action is reportable with respect to calendar year 2010.		
				· · · · · · · · · · · · · · · · · · ·
			dee and statema	onte and to the best of my knowledge a
	Under belief	penalties of perjury, I declare that I have examined this return, including accompanying schedult is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform	nation of which p	preparer has any knowledge.
Sign		\sqrt{p}		1 pl
Here	Signa	ture >	Date ► <u>O</u>	- 18/9090
		/	Title Accie	tant Treasurer
	Print	vour name ► Ronald Fisher Print/Type preparer's name Preparer's signature	Title ► Assis	Check / if PTIN
Paid Prepa	arer	Baruch J. Cohen Sal	2/7/220	self-employed P01269048
Use (Firm's name ► Deloitte Tax LLP		Firm's EIN ► 86-1065772 Phone no. 212-492-4000
	-	Simple address > 30 Pockefeller Plaza New York, NY 10112-0015		Phone no. 212-492-4000

Firm's address ▶ 30 Rockefeller Plaza, New York, NY 10112-0015

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

212-492-4000

Phone no.

BLACKROCK RESOURCES AND COMMODITIES STRATEGY TRUST F.E.I.N. 27-4628656 FOR THE PERIOD ENDED DECEMBER 31, 2019 ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

Payable Date	Per Share Reduction of Basis in Stock
01/31/2019	\$ 0.032487162
02/28/2019	\$ 0.032487162
03/29/2019	\$ 0.032487162
04/30/2019	\$ 0.032487162
05/31/2019	\$ 0.032487162
06/28/2019	\$ 0.032487162
07/31/2019	\$ 0.032487162
08/30/2019	\$ 0.032487162
09/30/2019	\$ 0.032487162
10/31/2019	\$ 0.032487162
11/29/2019	\$ 0.032487162
12/31/2019	\$ 0.032487162