

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1 Issuer's name</b> BLACKROCK FUNDS III - ISHARES U.S. AGGREGATE BOND INDEX FUND		<b>2 Issuer's employer identification number (EIN)</b> 71-0725595	
<b>3 Name of contact for additional information</b> BlackRock Fund Advisors	<b>4 Telephone No. of contact</b> 1-800-882-0052	<b>5 Email address of contact</b> mutual_funds_ff_www@blackrock.com	
<b>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</b> 1 University Square Dr.		<b>7 City, town, or post office, state, and ZIP code of contact</b> Princeton, NJ 08540	
<b>8 Date of action</b> 12/31/2023		<b>9 Classification and description</b> Common Stock - Regulated Investment Company	
<b>10 CUSIP number</b> See Statement 1	<b>11 Serial number(s)</b>	<b>12 Ticker symbol</b> See Statement 1	<b>13 Account number(s)</b>

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ The issuer paid distributions to common shareholders for calendar year 2023. All or a portion of each distribution constitutes a non-taxable return of capital.

**15** 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. See Statement 1 for per share of 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 were compared to distributions paid during the year ended December 31, 2023. The non-taxable return of capital represents the amount of distributions paid during the taxable year ended December 31, 2023 in excess of issuer's current and accumulated earnings and profits under IRC Section 316.

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
IRC Sections 301, 316, and 852.

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**18** Can any resulting loss be recognized? ▶ No.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
See Statement 1, for the per share amounts and dates of distributions impacted by this  
organizational action. This organizational action is reportable with respect to calendar  
year 2023.

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules 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 information of which preparer has any knowledge.

**Sign Here** Signature ▶ Ed M Brodzinski Date ▶ 02/21/2024

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Edward M Brodzinski</u>	Preparer's signature	Title ▶ <u>Assistant Treasurer</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

Security Description (Fund Name)	CUSIP	Ticker Symbol	Ex-Dividend Date	Payable Date	Nondividend Distributions
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	1/31/2023	0.000340930
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	2/28/2023	0.000326468
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	3/31/2023	0.000344183
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	4/28/2023	0.000349419
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	5/31/2023	0.000357070
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	6/30/2023	0.000351032
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	7/31/2023	0.000363018
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	8/31/2023	0.000373620
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	9/29/2023	0.000368461
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	10/31/2023	0.000375330
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	11/30/2023	0.000379348
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	12/14/2023	12/14/2023	0.000000000
ISHARES U.S. AGGREGATE BD IDX - K	066922105	WFBIX	DAILY	12/29/2023	0.000385844
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	1/31/2023	0.000304982
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	2/28/2023	0.000294939
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	3/31/2023	0.000309452
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	4/28/2023	0.000315307
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	5/31/2023	0.000322109
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	6/30/2023	0.000317420
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	7/31/2023	0.000328599
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	8/31/2023	0.000339585
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	9/29/2023	0.000335766
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	10/31/2023	0.000342472
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	11/30/2023	0.000346921
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	12/14/2023	12/14/2023	0.000000000
ISHARES U.S. AGGREGATE BD IDX - CLASS P	066923228	BMOPX	DAILY	12/29/2023	0.000351078
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	1/31/2023	0.000304807
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	2/28/2023	0.000295012
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	3/31/2023	0.000309525
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	4/28/2023	0.000315380
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	5/31/2023	0.000322180
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	6/30/2023	0.000317489
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	7/31/2023	0.000328747
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	8/31/2023	0.000339664
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	9/29/2023	0.000335842
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	10/31/2023	0.000342548
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	11/30/2023	0.000346997
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	12/14/2023	12/14/2023	0.000000000
ISHARES U.S. AGGREGATE BD IDX - A	066923400	BMOAX	DAILY	12/29/2023	0.000351155
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	1/31/2023	0.000334652
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	2/28/2023	0.000321027
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	3/31/2023	0.000338200
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	4/28/2023	0.000343536
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	5/31/2023	0.000351039
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	6/30/2023	0.000345229
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	7/31/2023	0.000357006
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	8/31/2023	0.000367736
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	9/29/2023	0.000362808
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	10/31/2023	0.000369647
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	11/30/2023	0.000373733
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	12/14/2023	12/14/2023	0.000000000
ISHARES U.S. AGGREGATE BD IDX - I	066923509	BMOIX	DAILY	12/29/2023	0.000379837

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.