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	lssuer			•				
1 Issuer's name		2 Issuer's employer identification number (EIN)						
BLACKROCK CAPITAL IN	VESTMENT CORPO	20-2725151						
3 Name of contact for add		5 Email address of contact						
BlackRock Advisors 6 Number and street (or F	delivered to	(800) 882-0052	mutual_funds_ff_www@blackrock.com 7 City, town, or post office, state, and ZIP code of contact					
• Number and street (or r	.O. DOX II IIIali IS IIO	Policy, town, or post office, state, and 211 code of contact						
50 Hudson Yards		New York, NY 10001						
8 Date of action 9 Classification and description								
			.					
March 18, 2024 10 CUSIP number	11 Serial number(e Reorganization 12 Ticker symbol	13 Account number(s)				
		-,	la mener eyimee	, (a)				
092533108	092533108 n/a		ВКСС	n/a				
Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.								
				date against which shareholders' ownership is measured for				
the action On March 18, 2024, BlackRock TCP Capital Corp. acquired all of the assets and assumed all of the liabilities of the issuer solely in exchange for common shares of beneficial interest. Pursuant to the same plan, the issuer liquidated shortly after the transaction.								
Solely in exchange for col	TITION Shares of be	ienciai inter	est. Pursuant to the same	e plant, the issuer inquidated shortry after the transaction.				
15 Describe the quantita	tive effect of the orga	ınizational ac	tion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment per				
•				s assumed to qualify as a tax-free reorganization under				
section 368(a)(1)(A). The aggregate tax basis of the common shares of BlackRock TCP Capital Corp. received by the shareholders of the								
issuer will be the same as	the aggregate tax	oasis of the	common shares of the is	suer that were surrendered in the exchange, reduced by				
the basis allocated to frac	tional shares, if any	/.						
The exchange ratio was 0.	3834 shares of Blac	KROCK ICP	Capital Corp. for every 1	share of the issuer.				
Shareholders having diffe	ring tax basis with r	espect to th	e issuer's shares exchan	ged should consult with a tax advisor in order to				
Shareholders having differing tax basis with respect to the issuer's shares exchanged, should consult with a tax advisor in order to identify the tax basis of the particular common shares of BlackRock TCP Capital Corp. received pursuant to the transaction.								
	-			culation, such as the market values of securities and the				
				ital Corp. received in the exchange is determined by				
dividing the aggregate tax basis of the shares of the issuer surrendered by the total number of common shares of BlackRock TCP Capital Corp. received (plus any fractional shares deemed to have been received) in the exchange.								
Corp. received (plus any t	ractional shares de	emed to hav	ve been received) in the e	xchange.				
The shareholders of the is	suer who received	rash in lieu (of fractional common sha	ares of BlackRock TCP Capital Corp. will be treated as				
The shareholders of the issuer who received cash in lieu of fractional common shares of BlackRock TCP Capital Corp. will be treat having received such fractional shares in the transaction, and then as having exchanged such fractional shares for cash in a reder								
by BlackRock TCP Capital Corp The amount of any gain or loss recognized as a result of such exchange will be equal to the difference								
	•			allocated to such fractional shares and the cash received				
in lieu thereof.								

Part	(Organizational Action (continued)		,
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treenue Code Sections 368, 354 and 358.	eatment is based ▶	•
IIILEITIAI	Reve	riue Code Sections 300, 334 dna 330.		
18 C	an anv	resulting loss be recognized? ► Generally, no gain or loss should be recognized	with this organia	rational action
		in or loss may be recognized in conjunction with the receipt of cash in lieu of fra		
	- , <u>J</u> -			
19 Pr	rovide	any other information necessary to implement the adjustment, such as the reportable	e tax year ► The re	portable tax year is 2024.
		r penalties of perjury, I declare that I have examined this return, including accompanying scheduler		
	belief	f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform	nation of which prepa	rer has any knowledge.
Sign Here		Foral Fisher	4/26/2	4
пеге	Signa	ature >	Date ►	
	Drint	your name ► Ronald Fisher	Title Accietant	Traggurar
	rint	Print/Type preparer's name Preparer's signature	Title ► Assistant Date	PTIN
Paid Prepa	rer	Baruch J. Cohen Baruch Q. Cohen	4/26/2024	Check ✓ if 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 89	337 (including accompanying statements) to: Department of the Treasury, Internal Rev	enue Service, Ogo	len, UT 84201-0054