► See separate instructions.

Part I Reporting Issuer

| 1 Issuer's name | | | | |
|---|---|--|--|--|
| BLACKSTONE FLOATING RATE ENHANCED INCOME FUND | | | | |
| hone No. of contact | 5 Email address of contact | | | |
| 212-583-5200 | PWSInvestorServices@blackstone.com | | | |
| to street address) of contact | 7 City, town, or post office, state, and ZIP code of contact | | | |
| | NEW YORK, NEW YORK 10154 | | | |
| lassification and description | | | | |
| Common Stock | | | | |
| 12 Ticker symbol | 13 Account number(s) | | | |
| See Attachment | | | | |
| onal statements if needed. Se | e back of form for additional questions. | | | |
| , the date of the action or the date | e against which shareholders' ownership is measured for | | | |
| g distribution was paid to holde | ers of common stock. This distribution is the first of two | | | |
| FLOATING RATE ENHANCED I | NCOME FUND. The Fund's Plan of Liquidation was | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | hone No. of contact 212-583-5200 to street address) of contact lassification and description mon Stock 12 Ticker symbol See Attachment onal statements if needed. Se the date of the action or the date of distribution was paid to holded | | | |

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 As a result of the above-described organizational action, each shareholder generally will recognize gain or loss on the disposition of the shares being redeemed. The shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distributions and the tax basis in these shares. After the transaction and the recognition event, the shareholder will no longer own any shares or have any tax basis in the shares. Gain or loss realized on shares may be treated as a taxable event. Shareholders should contact their tax advisors regarding the specific circumstances surrounding their shares subject to this organizational action.

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 ► Amounts received by a shareholder in a distribution in complete liquidation of the Fund is treated as full payment in exchange for the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidation distribution proceeds, resulting in realized gain or loss. After this gain or loss recognition event the shareholder will no longer own any shares or have any tax basis in the redeemed shares.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

I.R.C. Section 331(a), Distribution in Complete Liquidation Treated as Exchanges - Amounts received by a shareholder in a distribution in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock.

I.R.C. Section 346(a) Complete Liquidation - For purposes of this subchapter, a distribution shall be treated as in complete liquidation of a corporation if the distribution is one of a series of distributions in redemption of all of the stock of the corporation pursuant to a plan.

18 Can any resulting loss be recognized? ► <u>A recognized loss can occur on the shares redeemed in the liquidation. Some recognized</u> losses may not be part of taxable transactions. Please consult your tax advisor to determine the tax consequences of the shares redeemed in your account.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► This organizational action is reportable with respect to calender year 2024.

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 | Signa | ture ► | Date► | | | | |
|------------------------|-------|--|--|--------------------|---------------------------|--------------|--|
| | Print | your name ► A signed copy is maintained | | | | | |
| Paid Prepa Use C | rer | Print/Type preparer's name | Preparer's signature | Date | Check if if self-employed | PTIN | |
| | nlv | Firm's name | | | | Firm's EIN ► | |
| | | Firm's address ► | Phone no. | | | | |
| Send Fo | rm 89 | 37 (including accompanying statements) t | o: Department of the Treasury, Internal Re | venue Service, Ogo | den, UT 84201 | -0054 | |
| | | | | | | | |

BLACKSTONE FLOATING RATE ENHANCED INCOME FUND EIN: 82-2936689

ATTACHMENT

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| | | | PER SHARE | | | | |
|-----------|------------------|-----------------|--------------|---------------------|---------------|----------------------|----------------------------------|
| CUSIP | TICKER SYMBOL | PAYABLE DATE | DISTRIBUTION | INCOME DIVIDENDS | CAPITAL GAINS | RETURN OF CAPITAL | CASH LIQUIDATING DISTRIBUTION |
| 09258T106 | BGFLX | 6/13/2024 | 21.420000 | 0.000000 | 0.000000 | 0.000000 | 21.420000 |
| 09258T205 | BGFDX | 6/13/2024 | 21.443900 | 0.000000 | 0.000000 | 0.000000 | 21.443900 |
| 09258T304 | BGFTX | 6/13/2024 | 21.374300 | 0.000000 | 0.000000 | 0.000000 | 21.374300 |
| 09258T403 | BGFPX | 6/13/2024 | 21.900500 | 0.000000 | 0.000000 | 0.000000 | 21.900500 |
| 09258T502 | BGFVX | 6/13/2024 | 22.317400 | 0.000000 | 0.000000 | 0.000000 | 22.317400 |