

BlackRock Enhanced Government Fund, Inc.  
 Form N-Q  
 May 30, 2008

UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION  
 Washington, D.C. 20549

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED  
 MANAGEMENT INVESTMENT COMPANY

Investment Company Act file number 811-21793

Name of Fund: BlackRock Enhanced Government Fund, Inc. (EGF)

Fund Address: 100 Bellevue Parkway, Wilmington, DE 19809

Name and address of agent for service: Donald C. Burke, Chief Executive Officer, BlackRock  
 Enhanced Government Fund, Inc. , 800 Scudders Mill Road, Plainsboro, NJ, 08536. Mailing  
 address: P.O. Box 9011, Princeton, NJ, 08543-9011

Registrant's telephone number, including area code: (800) 882-0052, Option 4

Date of fiscal year end: 12/31/2008

Date of reporting period: 01/01/2008 03/31/2008

Item 1 Schedule of Investments

**BlackRock Enhanced Government Fund, Inc.**

(Percentages shown are based on Net  
 Assets)

Schedule of Investments as of March 31, 2008 (Unaudited)

Par (000)	Asset-Backed Securities	Value
\$ 2,299	Asset Backed Securities Corp. Home Equity Line Trust Series 2006-HE7 Class A2, 2.945%, 11/25/36 (a)	\$ 2,211,758
3,220	First Franklin Mortgage Loan Asset Backed Certificates Series 2005-FF2 Class M2, 3.335%, 3/25/35 (a)	2,125,200
2,117	GSAA Home Equity Trust Series 2005-1 Class AF2, 4.316%, 11/25/34 (a)	2,042,077
2,000	Securitized Asset Backed Receivables LLC Trust Series 2005-OP1 Class M2, 3.345%, 1/25/35 (a)	1,691,439
1,025	Securitized Asset Backed Receivables LLC Trust Series 2005-OP2 Class M1, 3.325%, 10/25/35 (a)	789,250

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2,500	Soundview Home Equity Loan Trust Series 2007-OPT5 Class 2A2, 3.549%, 10/25/37 (a)	2,207,813
<b>Total Asset-Backed Securities (Cost - \$12,660,382) - 5.1%</b>		11,067,537
<b>U.S. Government &amp; Agency Obligations</b>		
3,500	Federal Farm Credit Bank, 4.55%, 6/08/20	3,536,095
3,525	Federal Home Loan Bank, 5.40%, 10/27/11 (b)	3,590,047
25,235	U.S. Treasury Notes, 2.875%, 1/31/13 (c)	25,721,960
<b>Total U.S. Government &amp; Agency Obligations (Cost - \$32,488,265) - 15.0%</b>		32,848,102
<b>U.S. Government Agency Mortgage-Backed Securities</b>		
Fannie Mae Guaranteed Pass-Through Certificates:		
8,400	4.50%, 4/15/23 (d)	8,352,750
1,894	4.66%, 7/01/10	1,930,667
5,947	4.681%, 2/01/13	6,103,257
30,370	5.00%, 4/01/19 - 10/01/35 (c)	30,161,712
7,939	5.24%, 4/01/12	8,201,426
5,332	5.276%, 10/01/35	5,412,362
40,770	5.50%, 4/15/23 - 4/15/38 (d)	41,254,718
2,642	5.707%, 2/01/12	2,807,609
19,056	6.00%, 7/01/36 - 4/15/38 (d)	19,535,665
5,283	6.60%, 1/01/11	5,591,564
		129,351,730
Freddie Mac Mortgage Participation Certificates:		
1,084	4.50%, 5/01/34	1,046,995
18,723	5.00%, 5/01/20 - 8/01/37	18,635,744
760	5.50%, 4/01/37	767,926
2,500	6.00%, 4/15/38 (d)	2,563,280
4,200	6.50%, 4/15/38 (d)	4,356,190
		27,370,135
Ginnie Mae MBS Certificates:		
2,802	5.00%, 11/15/35	2,806,254
2,470	5.50%, 11/15/35	2,523,582
		5,329,836
<b>Total U.S. Government Agency Mortgage-Backed Securities (Cost - \$157,620,487) - 74.0%</b>		162,051,701
<b>U.S. Government Agency Mortgage-Backed Securities -</b>		

**Collateralized Mortgage Obligations**

3,540	Fannie Mae Trust Series 2006-129 Class PA, 5.50%, 7/25/28	3,629,762
3,674	Fannie Mae Trust Series 2007-32 Class SH, 2.985%, 4/25/37 (a)(e)	275,891

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**BlackRock Enhanced Government Fund, Inc.**

(Percentages shown are based on Net Assets)

Schedule of Investments as of March 31, 2008 (Unaudited)

	Par (000)	U.S. Government Agency Mortgage-Backed Securities - Collateralized Mortgage Obligations	Value
	\$ 1,980	Fannie Mae Trust Series 2007-79 Class QC, 1.35%, 4/17/37 (a)(e)	\$ 48,235
	2,555	Fannie Mae Trust Series 2007-88 Class SA, 1.7%, 8/25/35 (a)(e)	69,027
	11,809	Fannie Mae Trust Series 2008-9 Class SA, 4.105%, 2/25/38 (a)	1,026,337
	4,391	Fannie Mae Trust Series 353 Class 2, 5%, 8/01/34 (e)	1,011,151
	4,041	Fannie Mae Trust Series 367 Class 2, 5.50%, 1/25/36 (e)	877,247
	4,569	Fannie Mae Trust Series 378 Class 5, 5%, 7/01/36 (e)	996,381
	4,696	Freddie Mac Multiclass Certificates Series 232 Class IO, 5%, 8/01/35 (e)	1,019,732
	2,439	Freddie Mac Multiclass Certificates Series 2369 Class SU, 3.248%, 10/15/31 (a)(e)	268,741
	610	Freddie Mac Multiclass Certificates Series 2611 Class KT, 7.89%, 4/15/17 (a)	641,027
	6,996	Freddie Mac Multiclass Certificates Series 2654 Class YD, 5%, 12/15/26 (e)	458,457
	684	Freddie Mac Multiclass Certificates Series 2659 Class IA, 5%, 12/15/21 (e)	3,688
	3,629	Freddie Mac Multiclass Certificates Series 2996 Class SJ, 2.098%, 6/15/35 (a)(e)	220,988
	2,680	Freddie Mac Multiclass Certificates Series 3042 Class EA, 4.50%, 9/15/35	2,594,290
	3,864	Freddie Mac Multiclass Certificates Series 3183 Class KI, 6%, 12/15/34 (e)	538,714
	13,997	Freddie Mac Multiclass Certificates Series 3404 Class AS, 1.454%, 1/15/38 (a)(e)	1,010,849
	29,554	Ginnie Mae Trust Series 2005-47 Class SP, 0.853%, 8/20/32 (a)(e)	2,045,190

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	10,000	Ginnie Mae Trust Series 2005-87 Class C, 5.328%, 9/16/34 (a)	10,278,582
	10,000	Ginnie Mae Trust Series 2006-3 Class C, 5.235%, 4/16/39 (a)	9,680,015
	8,753	Ginnie Mae Trust Series 2006-30 Class IO, 0.80%, 5/16/46 (a)(e)	422,603
	4,874	Ginnie Mae Trust Series 2006-61 Class SA, 2.21%, 11/20/36 (a)(e)	189,946
<b>Total U.S. Government Agency Mortgage-Backed Securities - Collateralized Mortgage Obligations (Cost - \$36,536,882) - 17.0%</b>			<b>37,306,853</b>
<b>Non-Government Agency Mortgage-Backed Securities</b>			
<b>Collateralized Mortgage Obligations - 8.6%</b>	19,114	Banc of America Funding Corp. Series 2007-5 Class 4A3, 3.655%, 7/25/37 (a)	1,552,338
	891	Banc of America Mortgage Securities Inc. Series 2003-J Class 2A1, 4.086%, 11/25/33 (a)	897,929
	772	Bear Stearns Alt-A Trust Series 2004-13 Class A1, 3.265%, 11/25/34 (a)	646,195
	12,805	Bear Stearns Asset Backed Securities Series 2007-AC2 Class X, 0.25%, 3/25/37 (e)	128,050

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**BlackRock Enhanced Government Fund, Inc.**

Schedule of Investments as of March 31, 2008 (Unaudited)

(Percentages shown are based on Net Assets)

Par (000)	Non-Government Agency Mortgage-Backed Securities	Value
\$ 1,693	CS First Boston Mortgage Securities Corp. Series 2005-11 Class 6A5, 6%, 12/25/35	\$ 1,650,298
11,973	Citigroup Mortgage Loan Trust, Inc. Series 2005-12 Class 1A2, 1.615%, 8/25/35 (a)(e)	392,069
2,597	Countrywide Alternative Loan Trust Series 2006-41CB Class 2A17, 6%, 1/25/37	2,551,133
22,760	First Horizon Alternative Mortgage Securities Series 2007-FA2 Class 1A11, 1.245%, 4/25/37 (a)(e)	1,718,966
2,781	Homebanc Mortgage Trust Series 2005-4 Class A1, 3.165%, 10/25/35 (a)	2,184,255
1,675	JPMorgan Alternative Loan Trust Series 2006-S1 Class 3A1A,	

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		5.35%, 3/25/36 (a)	1,679,889
	14,140	Residential Asset Securitization Trust Series 2004-A9 Class A3,	
		1.83%, 12/25/34 (a)(e)	945,832
	1,461	Residential Funding Mortgage Securities I Series 2006-S1 Class	
		1A5, 5.25%, 1/25/36	1,439,165
	2,927	WaMu Mortgage Pass-Through Certificates Series 2005-AR7 Class	
		A1, 4.917%, 8/25/35 (a)	2,893,249
	4,655	Washington Mutual Mortgage Pass-Through Series 2005-8 Class	
		1A4, 1.215%, 10/25/35 (a)(e)	134,314
			<hr/>
			18,813,682
			<hr/>
<b>Commercial Mortgage-Backed Securities - 3.6%</b>	475	Citigroup Commercial Mortgage Trust Series 2007-C6 Class A4,	
		5.889%, 12/10/49 (a)	471,322
	1,500	Greenwich Capital Commercial Funding Corp. Series 2006-GG7	
		Class A4, 5.913%, 7/10/38 (a)	1,531,098
	2,500	JPMorgan Chase Commercial Mortgage Securities Corp., 5.814%,	
		6/12/43 (a)	2,523,335
	2,000	JPMorgan Chase Commercial Mortgage Securities Corp.	
		Series 2006-LDP7 Class A4, 5.875%, 4/15/45 (a)	2,032,584
	1,330	JPMorgan Chase Commercial Mortgage Securities Corp.	
		Series 2007-CB20 Class A4, 5.794%, 2/12/51 (a)	1,320,077
			<hr/>
			7,878,416
			<hr/>
		<b>Total Non-Government Agency Mortgage-Backed Securities</b>	
		<b>(Cost - \$24,927,050) - 12.2%</b>	26,692,098
			<hr/>
<b>Industry</b>		<b>Corporate Bonds</b>	
			<hr/>
<b>Electric Utilities - 0.8%</b>	2,000	PPL Capital Funding, 6.70%, 3/30/67 (a)	1,700,740
			<hr/>
<b>Insurance - 1.8%</b>	2,000	The Allstate Corp., 6.50%, 5/15/57 (a)	1,647,072
	500	ZFS Finance (USA) Trust IV, 5.875%, 5/09/32 (a)(f)	472,905
	2,000	ZFS Finance (USA) Trust V, 6.50%, 5/09/67 (a)(f)	1,804,872
			<hr/>
			3,924,849
			<hr/>
		<b>Total Corporate Bonds (Cost - \$6,436,907) - 2.6%</b>	5,625,589
			<hr/>
		<b>Preferred Securities</b>	
			<hr/>

<b>Capital Trusts</b>			
<b>Diversified Financial Services - 0.8%</b>	2,000	JPMorgan Chase Capital XXII, 6.45%, 2/02/37	1,725,620
<b>Total Capital Trusts (Cost - \$1,995,000) - 0.8%</b>			<b>1,725,620</b>

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## BlackRock Enhanced Government Fund, Inc.

Schedule of Investments as of March 31, 2008 (Unaudited)			(Percentages shown are based on Net Assets)
Industry	Shares	Preferred Stocks	Value
<b>Commercial Banks - 0.5%</b>	40	Wachovia Corp. Series J, 8%	\$ 988,000
<b>Diversified Financial Services - 0.3%</b>	25	Citigroup, Inc. Series AA, 8.125%	601,000
<b>Total Preferred Stocks (Cost - \$1,646,750) - 0.8%</b>			<b>1,589,000</b>
	<b>Par (000)</b>	<b>Trust Preferreds</b>	
<b>Capital Markets - 0.7%</b>	\$ 2,000	Morgan Stanley Capital Trust VIII, 6.45%, 4/15/67	1,632,000
<b>Media - 0.8%</b>	2,000	Comcast Corp., 6.625%, 5/15/56	1,812,800
<b>Total Trust Preferreds (Cost - \$4,002,205) - 1.5%</b>			<b>3,444,800</b>
<b>Total Preferred Securities (Cost - \$7,643,955) - 3.1%</b>			<b>6,759,420</b>
	<b>Beneficial Interest (000)</b>	<b>Short-Term Securities</b>	
	\$ 16,687	BlackRock Liquidity Series, LLC Cash Sweep Series, 2.92% (g)(h)	16,687,428
<b>Total Short-Term Securities (Cost - \$16,687,428) - 7.6%</b>			<b>16,687,428</b>
	<b>Contracts</b>	<b>Options Purchased (i)</b>	
<b>Call Options Purchased</b>	18	Receive a fixed rate of 5.495% and pay a floating rate based on 3-month LIBOR, expiring May 2012, Broker Credit Suisse	

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		First Boston International	803,658
		Receive a fixed rate of 5.725% and pay a floating rate based on	
	18	3-month LIBOR, expiring May 2012, Broker Lehman Brothers Special Financing	1,370,930
		Receive a fixed rate of 5.895% and pay a floating rate based on	
	9	3-month LIBOR, expiring August 2011, Broker JPMorgan Chase	867,808
			<hr/>
			3,042,396
<b>Put Options</b>			
<b>Purchased</b>			
	18	Pay a fixed rate of 5.495% and receive a floating rate based on	
		3-month LIBOR, expiring May 2012, Broker Credit Suisse	
		First Boston International	1,255,507
		Pay a fixed rate of 5.725% and receive a floating rate based on 3-	
	18	month LIBOR, expiring May 2012, Broker Lehman Brothers Special Financing	711,968
		Pay a fixed rate of 5.895% and receive a floating rate based on	
	9	3-month LIBOR, expiring August 2011, Broker JPMorgan Chase	277,920
			<hr/>
			2,245,395
		<b>Total Options Purchased</b>	
		<b>(Premiums Paid - \$3,573,570) - 2.4%</b>	5,287,791
			<hr/>
		<b>Total Investments Before TBA Sales Commitments and Options Written (Cost - \$298,574,926*) - 139.0%</b>	304,326,519
			<hr/>

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**BlackRock Enhanced Government Fund, Inc.**

Schedule of Investments as of March 31, 2008 (Unaudited)			(Percentages shown are based on Net Assets)
	Par (000)	TBA Sale Commitments - (7.0%)	Value
\$ 15,200		Fannie Mae Guaranteed Pass-Through Certificates, 5.50% due 4/15/23 - 4/15/38	\$ (15,356,986)
		<b>Total TBA Sales Commitments (Proceeds - \$14,926,400) - (7.0%)</b>	(15,356,986)

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	<b>Contracts</b>	<b>Options Written (i)</b>	
<b>Call Options Written</b>	11	Pay a fixed rate of 5.685% and receive a floating rate based on 3-month LIBOR, expiring May 2010, Broker Lehman Brothers Special Financing	(1,549,757)
	11	Pay a fixed rate of 5.4475% and receive a floating rate based on 3-month LIBOR, expiring May 2010, Broker Credit Suisse First Boston International	(573,177)
	36	Pay a fixed rate of 5.88% and receive a floating rate based on 3-month LIBOR, expiring June 2008, Broker Deutsche Bank	(5,180,662)
			<u>(7,303,596)</u>
<b>Put Options Written</b>	19	Receive a fixed rate of 4.85% and pay a floating rate based on 3-month USD LIBOR, expiring July 2008, Broker Union Bank of Switzerland, A.G	(102,410)
	11	Receive a fixed rate of 5.4475% and pay a floating rate based on 3-month LIBOR, expiring May 2010, Broker Credit Suisse First Boston International	(1,354,617)
	11	Receive a fixed rate of 5.685% and pay a floating rate based on 3-month LIBOR, expiring May 2010, Broker Lehman Brothers Special Financing	(478,618)
			<u>(1,935,645)</u>
		<b>Total Options Written</b> <b>(Premiums Received - \$3,535,446) - (4.2%)</b>	<u>(9,239,241)</u>
		<b>Total Investments, Net of TBA Sales Commitments and</b> <b>Options Written (Cost - \$280,113,080) - 127.8%</b> <b>Liabilities in Excess of Other Assets - (27.8%)</b>	279,730,292 (60,781,957)
		<b>Net Assets - 100.0%</b>	<u>\$ 218,948,335</u>

\* The cost and unrealized appreciation (depreciation) of investments as of March 31, 2008, as computed for federal income tax purposes were as follows:

Aggregate cost	\$ 298,574,926
Gross unrealized appreciation	\$ 10,657,258

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Gross unrealized depreciation	(4,905,665)
Net unrealized appreciation	\$ 5,751,593

One contract represents a notional amount of \$1,000,000.

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## BlackRock Enhanced Government Fund, Inc.

### Schedule of Investments as of March 31, 2008 (Unaudited)

**(Percentages shown are based on Net Assets)**

- (a) Variable rate security. Rate shown is as of report date.
- (b) All or a portion of security held as collateral in connection with open financial futures contracts.
- (c) All or a portion of security held as collateral in connection with open reverse repurchase agreements.
- (d) Represents or includes a "to-be-announced" transaction. The Fund has committed to purchasing securities for which all specific information is not available at this time.
- (e) Represents the interest only portion of a mortgage-backed security and has either a nominal or a notional amount of principal.
- (f) Security exempt from registration under Rule 144A of the Securities Act of 1933. These securities may be sold in transactions exempt from registration to qualified institutional investors. Unless otherwise indicated, these securities are not considered to be illiquid.
- (g) Investments in companies considered to be an affiliate of the Fund, for purposes of Section 2(a)(3) of the Investment Company Act of 1940, were as follows:

Affiliate	Net Activity (000)	Interest Income
BlackRock Liquidity Series, LLC Cash Sweep Series	\$ (420)	\$ 71,362

- (h) Represents the current yield as of report date.
- (i) This European style swaption, which can be exercised only on the expiration date, represents a standby commitment whereby the writer of the option is obligated to enter into a predetermined interest rate swap contract upon exercise of the swaption.

Reverse repurchase agreements outstanding as of March 31, 2008 were as follows:

Counterparty	Interest Rate	Trade Date	Net Maturity Date	Closing Amount	Face Amount
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Lehman Brothers Inc.	2.55%	3/18/08	4/14/08	\$ 11,160,516	\$ 11,140,000
Lehman Brothers Inc.	0.95%	2/14/08	TBD	\$ 12,934,503	\$ 12,779,375
JPMorgan Securities Inc	0.95%	2/12/08	TBD	\$ 12,692,409	\$ 12,676,019

Financial futures contracts purchased as of March 31, 2008 were as follows:

Contracts	Issue	Expiration Date	Face Value	Unrealized Appreciation (Depreciation)
60	U.S. Treasury Bonds (2 Year)	June 2008	\$ 12,881,193	\$ (1,818)
196	U.S. Treasury Bonds (5 Year)	June 2008	\$ 22,364,793	25,144
609	U.S. Treasury Bonds (10 Year)	June 2008	\$ 71,197,246	1,245,207
<b>Total Unrealized Appreciation - Net</b>				<b>\$ 1,268,533</b>

Financial futures contracts sold as of March 31, 2008 were as follows:

Contracts	Issue	Expiration Date	Face Value	Unrealized Appreciation (Depreciation)
47	Euro Dollar Futures	June 2008	\$ 11,373,982	\$ (109,293)
47	Euro Dollar Futures	September 2008	\$ 11,386,370	(117,468)
42	Euro Dollar Futures	December 2008	\$ 10,184,097	(89,103)
39	Euro Dollar Futures	March 2009	\$ 9,442,344	(94,619)
37	Euro Dollar Futures	June 2009	\$ 8,936,975	(93,800)
37	Euro Dollar Futures	September 2009	\$ 8,921,563	(90,250)
30	Euro Dollar Futures	December 2009	\$ 7,233,508	(52,367)

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**BlackRock Enhanced Government Fund, Inc.**

Schedule of Investments as of March 31, 2008 (Unaudited)

(Percentages shown are based on Net Assets)

Contracts	Issue	Expiration Date	Face Value	Unrealized Appreciation (Depreciation)
27	Euro Dollar Futures	March 2010	\$ 6,496,579	(47,209)
25	Euro Dollar Futures	June 2010	\$ 6,000,669	(44,644)
25	Euro Dollar Futures	September 2010	\$ 5,991,744	(40,444)
12	Euro Dollar Futures	December 2010	\$ 2,887,996	(1,154)
6	Euro Dollar Futures	March 2011	\$ 1,445,157	2,757

**Total Unrealized Depreciation - Net** \$ (777,594)

Swaps outstanding as of March 31, 2008 were as follows:

	<b>Notional Amount (000)</b>	<b>Unrealized Appreciation (Depreciation)</b>
Pay a fixed rate of 4.68528% and receive a floating rate based on 3-month USD LIBOR Broker, Deutsche Bank AG London Expires September 2009	\$ 130,000	\$ (4,317,655)
Pay a fixed rate of 4.625% and receive a floating rate based on 3-month USD LIBOR Broker, Deutsche Bank AG London Expires March 2013	\$ 50,000	(3,039,309)
Pay a fixed rate of 5.705% and receive a floating rate based on 3-month LIBOR Broker, Deutsche Bank AG London Expires June 2017	\$ 50,000	(6,677,163)
Receive a fixed rate of 4.65% and pay a floating rate based on 3-month USD LIBOR Broker, Credit Suisse First Boston Expires December 2017	\$ 48,600	2,345,446
Receive a fixed rate of 4.481% and pay a floating rate based on 3-month USD LIBOR Broker, Deutsche Bank AG London Expires January 2018	\$ 25,000	854,042
Pay a fixed rate of 5.9575% and receive a floating rate based on 3-month USD LIBOR Broker, Deutsche Bank AG Expires December 2037	\$ 25,000	(5,338,077)
<b>Total</b>		<b>\$ (16,172,716)</b>

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## BlackRock Enhanced Government Fund, Inc.

Effective January 1, 2008, the BlackRock Enhanced Government Fund, Inc. (the Fund) adopted FASB Statement of Financial Accounting Standards No. 157, Fair Value Measurements (FAS

157). FAS 157 clarifies the definition of fair value, establishes a framework for measuring fair values and requires additional disclosures about the use of fair value measurements. Various inputs are used in determining the fair value of investments, which are as follows:

- Level 1 price quotations in active markets/exchanges for identical securities

- Level 2 other observable inputs (including, but not limited to: quoted prices for similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risks, and default rates) or other market corroborated inputs)
- Level 3 unobservable inputs based on the best information available in the circumstance, to the extent observable inputs are not available (including the Fund's own assumptions used in determining the fair value of investments)

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. For information about the Fund's policy regarding valuation of investments and other significant accounting policies, please refer to the Fund's most recent financial statements as contained in its annual report.

The following table summarizes the inputs used as of March 31, 2008 in determining the fair valuation of the Fund's investments:

Valuation Inputs	Securities	Investments in	Other Financial Instruments*
Level 1		\$ 4,432,800	\$ 490,939
Level 2		279,248,941	(20,124,164)
Level 3		0	0
<b>Total</b>		<b>\$ 283,681,741</b>	<b>\$(19,633,225)</b>

\*Other financial instruments are derivative instruments such as futures, options and swaps.

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## Item 2 Controls and Procedures

2(a) The registrant's principal executive and principal financial officers or persons performing similar functions have concluded that the registrant's disclosure controls and procedures (as defined in Rule 30a-3(c) under the Investment Company Act of 1940, as amended (the 1940 Act)) are effective as of a date within 90 days of the filing of this report based on the evaluation of these controls and procedures required by Rule 30a-3(b) under the 1940 Act and Rule 13a-15(b) under the Securities Exchange Act of 1934, as amended.

2(b) There were no changes in the registrant's internal control over financial reporting (as defined in Rule 30a-3(d) under the 1940 Act) that occurred during the registrant's last fiscal quarter that have materially affected, or are reasonably likely to materially affect, the registrant's internal control over financial reporting.

## Item 3 Exhibits

Certifications Attached hereto

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment

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Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BlackRock Enhanced Government Fund, Inc.

By: /s/ Donald C. Burke

Donald C. Burke

Chief Executive Officer of

BlackRock Enhanced Government Fund, Inc.

Date: May 22, 2008

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Donald C. Burke

Donald C. Burke

Chief Executive Officer (principal executive officer) of

BlackRock Enhanced Government Fund, Inc.

Date: May 22, 2008

By: /s/ Neal J. Andrews

Neal J. Andrews

Chief Financial Officer (principal financial officer) of

BlackRock Enhanced Government Fund, Inc.

Date: May 22, 2008

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