

BlackRock Enhanced Government Fund, Inc.
Form N-Q
May 22, 2018

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: John M. Perlowski, Chief Executive Officer, BlackRock Enhanced Government Fund, Inc., 55 East 52nd Street, New York, NY 10055

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

Date of fiscal year end: 12/31/2018

Date of reporting period: 03/31/2018

Item 1 Schedule of Investments

Schedule of Investments (unaudited)

BlackRock Enhanced Government Fund, Inc. (EGF)

March 31, 2018

(Percentages shown are based on Net Assets)

| <i>Security</i> | <i>Par (000)</i> | <i>Value</i> |
|---|----------------------|--------------|
| Asset-Backed Securities 2.0% | | |
| Securitized Asset Backed Receivables LLC Trust ^(a) : | | |
| Series 2005-OP1, Class M2, (1 mo. LIBOR US + 0.68%), 2.55%, 01/25/35 | \$ 585 | \$ 572,863 |
| Series 2005-OP2, Class M1, (1 mo. LIBOR US + 0.43%), 2.30%, 10/25/35 | 1,025 | 1,016,241 |
| Total Asset-Backed Securities 2.0% (Cost \$1,531,397) | | 1,589,104 |
| Non-Agency Mortgage-Backed Securities 0.2% | | |
| Collateralized Mortgage Obligations 0.2% | | |
| Bank of America Mortgage Trust, Series 2003-J, Class 2A1, 3.73%, 11/25/33 ^(b) | 71 | 71,793 |
| Bear Stearns ALT-A Trust, Series 2004-13, Class A1, (1 mo. LIBOR US + 0.74%), 2.61%, 11/25/34 ^(a) | 53 | 52,483 |
| | | 124,276 |
| Interest Only Collateralized Mortgage Obligations 0.0% | | |
| CitiMortgage Alternative Loan Trust, Series 2007-A5, Class 1A7, 6.00%, 05/25/37 | 170 | 38,861 |
| Total Non-Agency Mortgage-Backed Securities 0.2% (Cost \$134,199) | | 163,137 |
| Preferred Securities 2.5% | | |
| Capital Trust 2.5% | | |
| Electric Utilities 2.5% | | |
| PPL Capital Funding, Inc., Series A, 4.97%, 03/30/67 ^(c) | 2,000 | 1,987,500 |
| Total Preferred Securities 2.5% (Cost \$1,980,520) | | 1,987,500 |
| U.S. Government Sponsored Agency Securities 60.2% | | |
| Agency Obligations 4.6% | | |
| Federal Farm Credit Bank, 4.55%, 06/08/20 | 3,500 | 3,656,656 |
| Collateralized Mortgage Obligations 4.1% | | |
| Fannie Mae Mortgage-Backed Securities, Series 2014-28, Class BD, 3.50%, 08/25/43 | 1,117 | 1,132,512 |

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| | | |
|--|--------------|--------------|
| Freddie Mac Mortgage-Backed Securities, Series 4480, Class ZX, 4.00%, 11/15/44 | 698 | 706,670 |
| | <i>Par</i> | |
| <i>Security</i> | <i>(000)</i> | <i>Value</i> |
| Collateralized Mortgage Obligations (continued) | | |
| Ginnie Mae Mortgage-Backed Securities, Series 2006-3, Class C, 5.24%, 04/16/39 ^(b) | \$ 1,449 | \$ 1,450,820 |
| | | 3,290,002 |
| Interest Only Collateralized Mortgage Obligations 1.2% | | |
| Fannie Mae Mortgage-Backed Securities: | | |
| Series 2012-96, Class DI, 4.00%, 02/25/27 | 984 | 75,945 |
| Series 2012-47, Class NI, 4.50%, 04/25/42 | 1,022 | 231,855 |
| Ginnie Mae Mortgage-Backed Securities: | | |
| Series 2006-30, Class IO, 2.30%, 05/16/46 ^(b) | 247 | 15,008 |
| Series 2009-78, Class SD, (1 mo. LIBOR + 6.20%), 4.38%, 09/20/32 ^(a) | 1,129 | 109,736 |
| Series 2009-116, Class KS, (1 mo. LIBOR + 6.47%), 4.68%, 12/16/39 ^(a) | 325 | 42,258 |
| Series 2011-52, Class NS, (1 mo. LIBOR + 6.67%), 4.88%, 04/16/41 ^(a) | 3,200 | 507,150 |
| | | 981,952 |
| Mortgage-Backed Securities 50.3% | | |
| Fannie Mae Mortgage-Backed Securities: | | |
| 2.50%, 04/01/28 | 4,428 | 4,371,430 |
| 3.00%, 06/01/42 - 04/01/43 | 5,844 | 5,753,366 |
| 3.50%, 08/01/26 - 08/01/44 | 9,376 | 9,498,467 |
| 4.00%, 04/01/24 - 02/01/41 | 8,085 | 8,365,553 |
| 4.50%, 04/01/39 - 08/01/40 | 5,644 | 5,962,848 |
| 5.00%, 11/01/33 - 02/01/40 | 2,918 | 3,156,014 |
| 5.50%, 10/01/23 - 09/01/36 | 2,453 | 2,690,305 |
| 6.00%, 02/01/36 - 03/01/38 | 428 | 479,016 |
| Freddie Mac Mortgage-Backed Securities, 4.50%, 05/01/34 | 149 | 156,352 |
| Ginnie Mae Mortgage-Backed Securities, 5.00%, 11/15/35 | 4 | 4,599 |
| | | 40,437,950 |
| Total U.S. Government Sponsored Agency Securities 60.2% | | |
| (Cost \$48,122,775) | | 48,366,560 |
| U.S. Treasury Obligations 50.0% | | |
| U.S. Treasury Bonds, 4.38%, 05/15/41 | 5,100 | 6,347,309 |
| U.S. Treasury Notes: | | |
| 1.38%, 04/30/20 ^(d) | 13,500 | 13,241,074 |
| 1.50%, 05/31/20 | 1,300 | 1,277,352 |
| 3.13%, 05/15/21 | 6,500 | 6,635,078 |

Schedule of Investments (unaudited) (continued)

BlackRock Enhanced Government Fund, Inc. (EGF)

March 31, 2018

(Percentages shown are based on Net Assets)

| | <i>Par</i> (000) | <i>Value</i> |
|--|---------------------|---------------|
| <i>Security</i> | | |
| U.S. Treasury Notes (continued): | | |
| 2.00%, 11/30/22 | \$ 3,500 | \$ 3,416,464 |
| 2.00%, 02/15/25 | 6,000 | 5,741,016 |
| 2.25%, 11/15/25 | 2,800 | 2,710,203 |
| 1.63%, 02/15/26 | 900 | 830,320 |
| Total U.S. Treasury Obligations 50.0% (Cost \$40,329,108) | | 40,198,816 |
| Total Long-Term Investments 114.9% (Cost \$92,097,999) | | 92,305,117 |
| | <i>Shares</i> | |
| Short-Term Securities 1.2% BlackRock Liquidity Funds, T-Fund, Institutional Class, 1.58%, ^{(e)(f)} | 983,215 | 983,215 |
| | | <i>Value</i> |
| Total Short-Term Securities 1.2% (Cost \$983,215) | \$ | 983,215 |
| Options Purchased 0.8% (Cost \$389,164) | | 642,163 |
| Total Investments Before Options Written 116.9% (Cost \$93,470,378) | | 93,930,495 |
| Options Written (1.1)% (Premiums Received \$655,651) | | (861,540) |
| Total Investments, Net of Options Written 115.8% (Cost \$92,814,727) | | 93,068,955 |
| Liabilities in Excess of Other Assets (15.8)% | | (12,718,905) |
| Net Assets 100.0% | | \$ 80,350,050 |

(a) Variable rate security. Rate shown is the rate in effect as of period end.

(b) Variable or floating rate security, which interest rate adjusts periodically based on changes in current interest rates and prepayments on the underlying pool of assets. Rate shown is the rate in effect as of period end.

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- (c) Variable rate security. Security may be issued at a fixed coupon rate, which converts to a variable rate at a specified date. Rate shown is the rate in effect as of period end.
- (d) All or a portion of the security has been pledged as collateral in connection with outstanding reverse repurchase agreements.
- (e) Annualized 7-day yield as of period end.
- (f) During the period ended March 31, 2018, investments in issuers considered to be an affiliate of the Fund for purposes of Section 2(a)(3) of the Investment Company Act of 1940, as amended, were as follows:

| <i>Affiliated</i> | <i>Shares Held at 12/31/17</i> | <i>Net Activity</i> | <i>Shares Held at 03/31/18</i> | <i>Value at 03/31/18</i> | <i>Income</i> | <i>Net Change in</i> | |
|--|--------------------------------|---------------------|--------------------------------|--------------------------|---------------|------------------------------|--------------------------------|
| | | | | | | <i>Realized Appreciation</i> | <i>Unrealized Depreciation</i> |
| BlackRock Liquidity Funds, T-Fund, Institutional Class | 1,981,656 | (998,441) | 983,215 | \$ 983,215 | \$ 5,365 | \$ | \$ |

(a) Includes net capital gain distributions, if applicable.

Reverse Repurchase Agreements

| <i>Counterparty</i> | <i>Interest Rate</i> | <i>Trade Date</i> | <i>Maturity Date</i> ^(a) | <i>Face Value</i> | <i>Face Value Including Accrued Interest</i> | <i>Type of Non-Cash Underlying Collateral</i> | <i>Remaining Contractual Maturity of the Agreement</i> |
|---------------------|----------------------|-------------------|-------------------------------------|-------------------|--|---|--|
| Suisse LLC | 1.91% | 12/28/17 | Open | \$ 13,365,000 | \$ 13,414,673 | U.S. Treasury Obligations | Open/Demand |

(a) Certain agreements have no stated maturity and can be terminated by either party at any time.

Portfolio Abbreviations

LIBOR London Interbank Offered Rate

Schedule of Investments (unaudited) (continued)

BlackRock Enhanced Government Fund, Inc. (EGF)

March 31, 2018

Derivative Financial Instruments Outstanding as of Period End**Futures Contracts**

| <i>Description</i> | <i>Number of Contracts</i> | <i>Expiration Date</i> | <i>Notional Amount (000)</i> | <i>Value / Unrealized Appreciation (Depreciation)</i> |
|---------------------------|--------------------------------|----------------------------|----------------------------------|---|
| Short Contracts | | | | |
| 5-Year U.S. Treasury Note | 5 | 06/29/18 | \$ 572 | \$ (1,636) |

Forward Foreign Currency Exchange Contracts

| <i>Currency Purchased</i> | <i>Currency Sold</i> | <i>Counterparty</i> | <i>Settlement Date</i> | <i>Unrealized Appreciation (Depreciation)</i> |
|-------------------------------|--------------------------|--|------------------------|---|
| JPY 81,033,750 | AUD 945,000 | Goldman Sachs International | 04/23/18 | \$ 36,623 |
| CAD 767,988 | AUD 760,000 | HSBC Bank PLC | 06/20/18 | 13,149 |
| CAD 403,362 | EUR 250,000 | Royal Bank of Canada | 06/20/18 | 4,182 |
| CAD 801,349 | NZD 850,000 | HSBC Bank PLC | 06/20/18 | 8,770 |
| CHF 230,000 | NOK 1,870,968 | JPMorgan Chase Bank N.A. | 06/20/18 | 2,893 |
| EUR 500,000 | CHF 584,837 | Bank of America N.A. | 06/20/18 | 2,987 |
| EUR 240,000 | GBP 210,062 | JPMorgan Chase Bank N.A. | 06/20/18 | 1,326 |
| JPY 32,377,692 | SEK 2,500,000 | Standard Chartered Bank | 06/20/18 | 4,735 |
| NOK 2,330,049 | EUR 240,000 | Bank of America N.A. | 06/20/18 | 979 |
| NZD 428,573 | EUR 250,000 | Bank of America N.A. | 06/20/18 | 290 |
| NZD 430,000 | JPY 32,716,120 | Bank of America N.A. | 06/20/18 | 1,627 |
| | | | | 77,561 |
| AUD 380,000 | JPY 33,288,570 | Citibank N.A. | 04/23/18 | (21,346) |
| AUD 245,000 | JPY 20,954,318 | Goldman Sachs International | 04/23/18 | (8,983) |
| AUD 305,000 | JPY 26,190,075 | Morgan Stanley & Co. International PLC | 04/23/18 | (12,162) |
| CHF 292,461 | EUR 250,000 | Credit Suisse International | 04/23/18 | (1,633) |
| EUR 250,000 | CAD 404,073 | Bank of America N.A. | 06/20/18 | (4,734) |
| NOK 1,871,396 | CHF 230,000 | Royal Bank of Canada | 06/20/18 | (2,838) |
| NOK 2,257,291 | GBP 210,000 | Bank of America N.A. | 06/20/18 | (6,913) |
| SEK 4,932,346 | EUR 490,000 | Deutsche Bank AG | 06/20/18 | (12,251) |
| SEK 1,918,286 | USD 240,000 | Barclays Bank PLC | 07/25/18 | (8,288) |
| SEK 1,967,395 | USD 240,000 | Barclays Bank PLC | 07/25/18 | (2,356) |
| SEK 2,894,779 | USD 365,000 | Goldman Sachs International | 07/25/18 | (15,336) |

(96,840)

\$ (19,279)

Schedule of Investments (unaudited) (continued)

BlackRock Enhanced Government Fund, Inc. (EGF)

March 31, 2018

OTC Options Purchased

| <i>Description</i> | <i>Counterparty</i> | <i>Expiration Date</i> | | <i>Exercise Price</i> | | <i>Notional Amount (000)</i> | <i>Value</i> |
|--------------------|--|------------------------|-----|-----------------------|-----|------------------------------|--------------|
| Call | | | | | | | |
| EUR | | | | | | | |
| Currency | Morgan Stanley & Co. International PLC | 04/23/18 | CHF | 1.19 | EUR | 1,995 | \$ 2,504 |
| CAD | | | | | | | |
| Currency | Credit Suisse International | 05/15/18 | CHF | 0.75 | CAD | 3,135 | 13,834 |
| USD | | | | | | | |
| Currency | Goldman Sachs International | 07/23/18 | SEK | 8.40 | USD | 2,440 | 31,710 |
| | | | | | | | 48,048 |
| Put | | | | | | | |
| AUD | | | | | | | |
| Currency | Goldman Sachs International | 04/19/18 | JPY | 85.50 | AUD | 6,110 | 221,340 |
| AUD | | | | | | | |
| Currency | Goldman Sachs International | 04/19/18 | JPY | 84.00 | AUD | 6,110 | 141,056 |
| AUD | | | | | | | |
| Currency | Morgan Stanley & Co. International PLC | 04/23/18 | NZD | 1.09 | AUD | 2,815 | 46,536 |
| AUD | | | | | | | |
| Currency | UBS AG | 04/23/18 | NZD | 1.07 | AUD | 2,815 | 21,951 |
| CHF | | | | | | | |
| Currency | Credit Suisse International | 04/23/18 | JPY | 113.00 | CHF | 4,690 | 84,646 |
| EUR | | | | | | | |
| Currency | Credit Suisse International | 04/23/18 | NZD | 1.68 | EUR | 1,975 | 5,679 |
| EUR | | | | | | | |
| Currency | Goldman Sachs International | 04/23/18 | NOK | 9.60 | EUR | 3,900 | 20,255 |
| GBP | | | | | | | |
| Currency | Goldman Sachs International | 04/23/18 | SEK | 10.90 | GBP | 2,590 | 22 |
| AUD | | | | | | | |
| Currency | UBS AG | 05/15/18 | NZD | 1.06 | AUD | 2,815 | 15,943 |
| EUR | | | | | | | |
| Currency | Goldman Sachs International | 05/15/18 | JPY | 129.00 | EUR | 1,965 | 14,386 |
| GBP | | | | | | | |
| Currency | Barclays Bank PLC | 05/15/18 | USD | 1.38 | GBP | 3,445 | 22,301 |
| | | | | | | | 594,115 |
| | | | | | | | \$ 642,163 |

OTC Interest Rate Swaptions Written

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| Description | Paid by the Fund | | Received by the Fund | | Counterparty | Expiration Date | Exercise Rate | Notional Amount (000) | Value |
|--|------------------|-----------|-------------------------|-----------|------------------|-----------------|---------------|-----------------------|-------------|
| | Rate | Frequency | Rate | Frequency | | | | | |
| 11 Year Interest Rate Swap, 7/18 | 2.80% | Quarterly | 6-Month LIBOR, 2.45% | Quarterly | BNP Paribas S.A. | 04/27/18 | 2.80% | USD 15,000 | \$(100,590) |
| 12 Year Interest Rate Swap, 7/18 | 2.60 | Quarterly | 6-Month LIBOR, 2.45% | Quarterly | BNP Paribas S.A. | 04/27/18 | 2.60 | USD 35,000 | (39,650) |
| 13 Year Interest Rate Swap, 7/18 | 2.84 | Quarterly | 6-Month LIBOR, 2.45% | Quarterly | BNP Paribas S.A. | 04/27/18 | 2.84 | USD 5,000 | (75,720) |
| 14 Year Interest Rate Swap, 7/18 | 2.72 | Quarterly | 6-Month LIBOR, 2.45% | Quarterly | BNP Paribas S.A. | 04/27/18 | 2.72 | USD 30,000 | (98,020) |
| | | | | | | | | | \$(314,000) |

OTC Options Written

| Description | Counterparty | Expiration Date | Exercise Price | Notional Amount (000) | Value |
|-------------|--|-----------------|----------------|-----------------------|-------------|
| Put AUD | | | | | |
| Currency | Goldman Sachs International | 04/19/18 | JPY \$ 84.00 | AUD 6,110 | \$(141,056) |
| Currency | Goldman Sachs International | 04/19/18 | JPY 85.50 | AUD 6,110 | (221,570) |
| Currency | Morgan Stanley & Co. International PLC | 04/23/18 | NZD 1.07 | AUD 2,815 | (21,951) |

Schedule of Investments (unaudited) (continued)

BlackRock Enhanced Government Fund, Inc. (EGF)

March 31, 2018

OTC Options Written (continued)

| <i>Description</i> | <i>Counterparty</i> | <i>Expiration Date</i> | | <i>Exercise Price</i> | | <i>Notional Amount (000)</i> | <i>Value</i> |
|--------------------|-----------------------------|------------------------|-----|-----------------------|-----|------------------------------|--------------|
| Put | | | | | | | |
| AUD | | | | | | | |
| Currency | UBS AG | 04/23/18 | NZD | 1.09 | AUD | 2,815 | (46,536) |
| CHF | | | | | | | |
| Currency | Credit Suisse International | 04/23/18 | JPY | 112.00 | CHF | 7,030 | (79,161) |
| EUR | | | | | | | |
| Currency | Credit Suisse International | 04/23/18 | NZD | 1.65 | EUR | 2,965 | (1,368) |
| EUR | | | | | | | |
| Currency | Goldman Sachs International | 04/23/18 | NOK | 9.50 | EUR | 5,845 | (10,702) |
| GBP | | | | | | | |
| Currency | Goldman Sachs International | 04/23/18 | SEK | 10.70 | GBP | 3,885 | |
| AUD | | | | | | | |
| Currency | UBS AG | 05/15/18 | NZD | 1.05 | AUD | 2,815 | (6,064) |
| EUR | | | | | | | |
| Currency | Goldman Sachs International | 05/15/18 | JPY | 126.00 | EUR | 2,945 | (7,617) |
| GBP | | | | | | | |
| Currency | Barclays Bank PLC | 05/15/18 | USD | 1.35 | GBP | 5,165 | (10,080) |
| USD | | | | | | | |
| Currency | Goldman Sachs International | 07/23/18 | SEK | 7.50 | USD | 2,440 | (1,435) |
| | | | | | | | |
| | | | | | | | \$ (547,540) |

Fair Value Hierarchy as of Period End

Various inputs are used in determining the fair value of investments and derivative financial instruments. These inputs to valuation techniques are categorized into a fair value hierarchy consisting of three broad levels for financial reporting purposes as follows:

Level 1 Unadjusted price quotations in active markets/exchanges for identical assets or liabilities that the Fund has the ability to access

Level 2 Other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or 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 circumstances, to the extent observable inputs are not available (including the Fund's own assumptions used in determining the fair value of investments and derivative financial instruments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety. Investments classified within Level 3 have significant unobservable inputs used by the BlackRock Global Valuation Methodologies Committee (the Global Valuation Committee) in determining the price for Fair Valued Investments. Level 3 investments include equity or debt issued by privately held companies or funds. There may not be a secondary market, and/or there are a limited number of investors. Level 3 investments may also be adjusted to reflect illiquidity and/or non-transferability, with the amount of such discount estimated by the Global Valuation Committee in the absence of market information.

Changes in valuation techniques may result in transfers into or out of an assigned level within the hierarchy. In accordance with the Fund's policy, transfers between different levels of the fair value hierarchy are deemed to have occurred as of the beginning of the reporting period. The categorization of a value determined for investments and derivative financial instruments is based on the pricing transparency of the investments and derivative financial instruments and is not necessarily an indication of the risks associated with investing in those securities. For information about the Fund's policy regarding valuation of investments and derivative financial instruments, refer to the Fund's most recent financial statements as contained in its annual report.

As of March 31, 2018, the following tables summarize the Fund's investments and derivative financial instruments categorized in the disclosure hierarchy:

Schedule of Investments (unaudited) (continued)

BlackRock Enhanced Government Fund, Inc. (EGF)

March 31, 2018

| | <i>Level 1</i> | <i>Level 2</i> | <i>Level 3</i> | <i>Total</i> |
|---|----------------|----------------|----------------|---------------|
| Assets: | | | | |
| Investments: | | | | |
| Long-Term Investments: | | | | |
| Asset-Backed Securities | \$ | \$ 1,589,104 | \$ | \$ 1,589,104 |
| Preferred Securities | | 1,987,500 | | 1,987,500 |
| Non-Agency Mortgage-Backed Securities | | 163,137 | | 163,137 |
| U.S. Government Sponsored Agency Securities | | 48,366,560 | | 48,366,560 |
| U.S. Treasury Obligations | | 40,198,816 | | 40,198,816 |
| Short-Term Securities | 983,215 | | | 983,215 |
| Options Purchased: | | | | |
| Forward foreign currency exchange contracts | | 642,163 | | 642,163 |
| Total | \$ 983,215 | \$ 92,947,280 | \$ | \$ 93,930,495 |
| Derivative Financial Instruments ^(a) | | | | |
| Assets: | | | | |
| Foreign currency exchange contracts | \$ | \$ 77,561 | \$ | \$ 77,561 |
| Liabilities: | | | | |
| Foreign currency exchange contracts | | (644,380) | | (644,380) |
| Interest rate contracts | (1,636) | (314,000) | | (315,636) |
| Total | \$ (1,636) | \$ (880,819) | \$ | \$ (882,455) |

^(a) Derivative financial instruments are futures contracts, forward foreign currency exchange contracts and options written. Futures contracts and forward foreign currency exchange contracts are valued at the unrealized appreciation (depreciation) on the instrument and options written are shown at value. The Fund may hold liabilities in which the fair value approximates the carrying amount for financial reporting purposes. As of period end, reverse repurchase agreements of \$13,414,673 are categorized as Level 2 within the disclosure hierarchy.

During the period ended March 31, 2018, there were no transfers between levels.

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 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/ John M. Perlowski

John M. Perlowski
Chief Executive Officer (principal executive officer) of
BlackRock Enhanced Government Fund, Inc.

Date: May 21, 2018

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/ John M. Perlowski

John M. Perlowski
Chief Executive Officer (principal executive officer) of
BlackRock Enhanced Government Fund, Inc.

Date: May 21, 2018

By: /s/ Neal J. Andrews

Neal J. Andrews
Chief Financial Officer (principal financial officer) of
BlackRock Enhanced Government Fund, Inc.

Date: May 21, 2018