

Paras Madho
Manager
Securities Operations

+212 656 5893

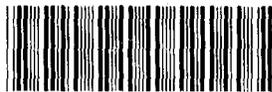
T-378 P.002/003 F-581

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

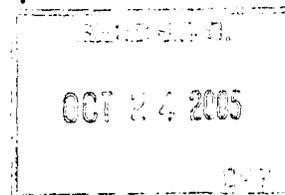
tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



1-32651



05066465



October 24, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 – STOP 1004
100 F Street, NE
Washington, DC 20549

PROCESSED
OCT 27 2005
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, ENHANCED GOVERNMENT FUND, INC., Common Stock, par value \$.10 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 24, 2005. Tentative listing date – October 27, 2005.

Sincerely,