

SECURITIES AND EXCHANGE COMMISSION

FORM NSAR-B

Annual report for management companies filed on Form N-SAR

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FILER

**LORD ABBETT US GOV & GOV SPONSORED ENTERPR
MONEY MARKET FUND**

CIK: **311635** | IRS No.: **132986729** | State of Incorporation: **MD** | Fiscal Year End: **0630**
Type: **NSAR-B** | Act: **40** | File No.: **811-02924** | Film No.: **081047413**

Mailing Address
*90 HUDSON STREET
11TH FLOOR
JERSEY CITY NJ 07302*

Business Address
*90 HUDSON STREET
11TH FLOOR
JERSEY CITY NJ 07302
201-827-2000*

PAGE 1

000 B000000 06/30/2008
000 C000000 0000311635
000 D000000 N
000 E000000 NF
000 F000000 Y
000 G000000 N
000 H000000 N
000 I000000 6.1
000 J000000 A
001 A000000 LORD ABBETT US GOV'T & GSE MONEY MARKET FUND
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001 C000000 2018272000
002 A000000 90 HUDSON STREET
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002 C000000 NJ
002 D010000 07302
002 D020000 3973
003 000000 N
004 000000 N
005 000000 N
006 000000 N
007 A000000 N
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007 C010100 1
008 A000001 LORD, ABBETT & CO. LLC
008 B000001 A
008 C000001 801-6997
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008 D020001 NJ
008 D030001 07302
008 D040001 3973
011 A000001 LORD ABBETT DISTRIBUTOR LLC
011 B000001 8-216
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011 C040001 3973
012 A000001 DST SYSTEMS, INC.
012 B000001 84-448
012 C010001 KANSAS CITY
012 C020001 MO
012 C030001 64141
013 A000001 DELOITTE & TOUCHE LLP
013 B010001 NEW YORK
013 B020001 NY
013 B030001 10281
015 A000001 STATE STREET BANK & TRUST CO.
015 B000001 C

015 C010001 BOSTON
015 C020001 MA
015 C030001 02110

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022 A000010 BATEMAN EICHLER & CO., LLC
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PAGE 3

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PAGE 6

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086	D010000	0
086	D020000	0
086	E010000	0
086	E020000	0
086	F010000	0
086	F020000	0
SIGNATURE	BERNARD GRZELAK	
TITLE	TREASURER	

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of Lord Abbett U.S. Government & Government Sponsored Enterprises Money Market Fund, Inc.:

In planning and performing our audit of the financial statements of Lord Abbett U.S. Government & Government Sponsored Enterprises Money Market Fund, Inc. (the "Fund") as of and for the year ended June 30, 2008, in accordance with the standards of the Public Company Accounting Oversight Board (United States), we considered the Fund's internal control over financial reporting, including control over safeguarding securities, as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and to comply with the requirements of Form N-SAR, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we express no such opinion.

The management of the Fund is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls. A fund's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A fund's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the fund; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the fund are being made only in accordance with authorizations of management and directors of the fund; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of a fund's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the fund's annual or interim financial statements will not be prevented or detected on a timely basis.

Our consideration of the Fund's internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily disclose all deficiencies in internal control that might be material weaknesses under standards established by the Public Company Accounting Oversight Board (United States). However, we noted no deficiencies in the Fund's internal control over financial reporting and its operation, including controls for safeguarding securities that we consider to be a material weakness, as defined above, as of June 30, 2008.

This report is intended solely for the information and use of management and the Board of Directors of Lord Abbett U.S. Government & Government Sponsored Enterprises Money Market Fund, Inc. and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP
New York, New York
August 21, 2008