

BLACKROCK MUNI ENHANCED FUND INC
 Form 3
 January 12, 2009

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0104
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

<p>1. Name and Address of Reporting Person *</p> <p>Â BANK OF AMERICA CORP /DE/</p> <p>(Last) (First) (Middle)</p> <p>BANK OF AMERICA CORPORATE CENTER, Â 100 N TRYON ST</p> <p>(Street)</p> <p>CHARLOTTE, Â NC Â 28255</p> <p>(City) (State) (Zip)</p>	<p>2. Date of Event Requiring Statement</p> <p>(Month/Day/Year)</p> <p>12/31/2008</p>	<p>3. Issuer Name and Ticker or Trading Symbol</p> <p>BLACKROCK MUNI ENHANCED FUND INC [MEN]</p>	<p>4. Relationship of Reporting Person(s) to Issuer</p> <p>(Check all applicable)</p> <p><input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input type="checkbox"/> Officer <input type="checkbox"/> Other (give title below) (specify below)</p>	<p>5. If Amendment, Date Original Filed(Month/Day/Year)</p>	<p>6. Individual or Joint/Group Filing(Check Applicable Line)</p> <p><input type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person</p>
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Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Auction Rate Preferred	764 ⁽¹⁾	I	By Subsidiary

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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Date Exercisable	Expiration Date	(Instr. 4) Title	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I) (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N TRYON ST CHARLOTTE, NC 28255	Â	Â X	Â	Â
Blue Ridge Investments, L.L.C. 214 NORTH TRYON STREET CHARLOTTE, NC 28255	Â	Â X	Â	Â

Signatures

Bank of America Corporation, /s/ Charles F. Bowman, Senior Vice President	01/12/2009
<i>**Signature of Reporting Person</i>	Date
Blue Ridge Investments, L.L.C., /s/ Kevin G. Finnegan, Vice President	01/12/2009
<i>**Signature of Reporting Person</i>	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The Auction Preferred Shares ("Shares") reported in Table I represent 764 Shares beneficially owned by Blue Ridge Investments, L.L.C. ("Blue Ridge"). Blue Ridge is an indirect, wholly-owned subsidiary of Bank of America Corporation ("Bank of America").

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Remarks:
 The 764 Shares reported herein represent Bank of America's combined holdings in multiple series of securities of the issuer, which are treated herein as one class of securities in accordance with the -- Global Exemptive Relief no-action letter issued by the Securities and Exchange Commission (SEC) Bank of America undertakes to provide, upon request by the SEC, the issuer or a security holder information regarding the number of equity securities of the issuer purchased or sold at each different all transactions in such securities that occurred after Bank of America became a 10% owner but a filing.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.