

(Print or Type Responses)

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

OMB APPROVAL				
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#### INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person * BANK OF AMERICA CORP /DE/	2. Date of Event Requiring Statement (Month/Day/Year)  — 12/31/2008				3. Issuer Name and Ticker or Trading Symbol BLACKROCK MUNI ENHANCED FUND INC [MEN]					
(Last) (First) (Middle) BANK OF AMERICA CORPORATE CENTER, 100 N TRYON ST	12/31/2008			4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director X 10% Owner			5. If Amendment, Date Original Filed(Month/Day/Year)			
(Street) CHARLOTTE, NC 28255					Officer (give titl below)		6. Individual Applicable Form fi	dual or Joint/Group Filing(Check Line) iled by One Reporting Person iled by More than One Reporting Person		
(City) (State) (Zip)		Table I - Non-Derivative Securities Beneficially Owned								
1. Title of Security (Instr. 4)		В		nt of Sec ally Own	ed		4. Nature of Indire (Instr. 5)	ect Beneficial Ownership		
Auction Rate Preferred 764 (1)					I By Subsidiary					
Reminder: Report on a separate line for each class	of securities	s beneficial	ly own	ed direct	ly or indirectly.			SEC 1473 (7-02)		
Persons who respor	d to the c	ollection	of info	ormatio	n contained in t	his form are no	t required to re			
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)										
(Instr. 4)	2. Date Exercisable 3. Title and		rities Uno rity	mount of derlying Derivativ	Price of Derivative	5. Ownership Form of Derivative Security: Direct (D) or Indirect	6. Nature of Indirect Beneficial Ownership (Instr. 5)			
	Date Exercisable	Expiration Date	Title	Amount Shares	or Number of	Security	(I) (Instr. 5)			

## **Reporting Owners**

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

### **Signatures**

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

#### Remarks:

The 764 Shares reported herein represent Bank of America's combined holdings in multiple series of auction preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Auction Rate Securities -- Global Exemptive Relief no-action letter issued by the Securities and Exchange Commission (SEC) on September 22, 2008. Bank of America undertakes to provide, upon request by the SEC, the issuer or a security holder of the issuer, complete information regarding the number of equity securities of the issuer purchased or sold at each different price and date of all transactions in such securities that occurred after Bank of America became a 10% owner but prior to the date of this 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.