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

SCHEDULE 13G

Under the Securities Exchange Act of 1934  $$(\mbox{Amendment No.})$$ 

BlackRock MuniEnhanced Fund, Inc.

-	(Name of Issuer)
	Auction Rate Preferred
_	(Title of Class of Securities)
	09253Y209 (See Item 2(e))
_	(CUSIP Number)
_	January 30, 2009
	(Date of Event Which Requires Filing of this Statement)
Sc	Check the appropriate box to designate the rule pursuant to which this hedule is filed:
	[X ] Rule 13d-1(b)
	[ ] Rule 13d-1(c)
	[ ] Rule 13d-1(d)
*	The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.
	The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).
CU	SIP No. 09253Y209
- 1.	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)
	Bank of America Corporation 56-0906609
- 2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a) [_] (b) [ ]
- 3.	SEC USE ONLY
4.	CITIZENSHIP OR PLACE OF ORGANIZATION
	Delaware
-	NUMBER OF 5. SOLE VOTING POWER
	SHARES 0

OWNED BY		2,028	
EACH	7. SOLE	DISPOSITIVE POWER	
REPORTING		0	
	8. SHAF	ED DISPOSITIVE POWER	
WITH		2,028	
	. AMOUNT BE	NEFICIALLY OWNED BY EACH REPORTING PER	
J. MOOKEONIE	ANIOONI BE	2,028	SON
10 CHECK BOY		GREGATE AMOUNT IN ROW (9) EXCLUDES CER	TAIN CHADEC
IV. CHECK BOX	. IF INE AG	GREGATE AMOUNT IN ROW (9) EXCLUDES CER	
11 DEDGENE O	DE CLACE DE	DDDGGDWDD DV MOUNT IN DON (0)	[_]
II. PERCENT O	F CLASS RE	PRESENTED BY AMOUNT IN ROW (9)	
		31.9%	
12. TYPE OF R	EPORTING F		
		HC	
CUSIP No. 0925	3Y209		
1. NAME OF R	EPORTING F	·· ERSONS	
I.R.S. ID	ENTIFICATI	ON NO. OF ABOVE PERSONS (ENTITIES ONLY	)
M	errill Lyn	ch, Pierce, Fenner & Smith, Inc. 13-5	674085 
2. CHECK THE	APPROPRIA	TE BOX IF A MEMBER OF A GROUP	(a) [ ]
			(b) [_]
3. SEC USE 0	NLY		
4. CITIZENSH	IP OR PLAC	E OF ORGANIZATION	
		Delaware	
NUMBER OF	5. SOLE	VOTING POWER	
SHARES		0	
BENEFICIALLY	6. SHAR	ED VOTING POWER	
OWNED BY		1,258	
	7. SOLE	1,258  DISPOSITIVE POWER	
		DISPOSITIVE POWER	
EACH REPORTING		DISPOSITIVE POWER	
EACH REPORTING PERSON WITH	8. SHAF	DISPOSITIVE POWER  0  ED DISPOSITIVE POWER  1,258	
EACH REPORTING PERSON WITH	8. SHAF	DISPOSITIVE POWER  0  ED DISPOSITIVE POWER  1,258	
EACH REPORTING PERSON WITH 9. AGGREGATE	8. SHAR	DISPOSITIVE POWER  0  ED DISPOSITIVE POWER  1,258  ENEFICIALLY OWNED BY EACH REPORTING PER:	SON
EACH REPORTING PERSON WITH 9. AGGREGATE	8. SHAR	DISPOSITIVE POWER  0  ED DISPOSITIVE POWER  1,258  ENEFICIALLY OWNED BY EACH REPORTING PER:	SON
EACH REPORTING PERSON WITH 9. AGGREGATE	8. SHAR	DISPOSITIVE POWER  0  ED DISPOSITIVE POWER  1,258  ENEFICIALLY OWNED BY EACH REPORTING PER:	SON
EACH REPORTING PERSON WITH 9. AGGREGATE	8. SHAR AMOUNT BE	DISPOSITIVE POWER  0  ED DISPOSITIVE POWER  1,258  ENEFICIALLY OWNED BY EACH REPORTING PER:	SON TAIN SHARES
EACH REPORTING PERSON WITH 9. AGGREGATE	8. SHAR AMOUNT BE	DISPOSITIVE POWER  0  LED DISPOSITIVE POWER  1,258  LINEFICIALLY OWNED BY EACH REPORTING PERS  1,258  GREGATE AMOUNT IN ROW (9) EXCLUDES CERS	SON TAIN SHARES
EACH REPORTING PERSON WITH 9. AGGREGATE	8. SHAF AMOUNT BE IF THE AG	DISPOSITIVE POWER  0  LED DISPOSITIVE POWER  1,258  ENEFICIALLY OWNED BY EACH REPORTING PERS  1,258  EGREGATE AMOUNT IN ROW (9) EXCLUDES CERS  EPRESENTED BY AMOUNT IN ROW (9)  19.8%	SON TAIN SHARES [_]

BENEFICIALLY 6. SHARED VOTING POWER

1. NAME O	F REPORTING PERSONS IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)
	Bank of America, N.A. 94-1687665
2. CHECK	THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a) [_]  (b) [_]
3. SEC US	E ONLY
4. CITIZE	NSHIP OR PLACE OF ORGANIZATION
	United States
NUMBER OF	5. SOLE VOTING POWER
SHARES	0
BENEFICIALL	Y 6. SHARED VOTING POWER
OWNED BY	770
EACH	7. SOLE DISPOSITIVE POWER
REPORTING	0
PERSON	8. SHARED DISPOSITIVE POWER
WITH	770
9. AGGREG	ATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
	770
10. CHECK	BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES
	[_]
11. PERCEN	T OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
	12.1%
12. TYPE O	F REPORTING PERSON
	ВК
CUSIP NO. 0	9253Y209
Item 1(a).	Name of Issuer: BlackRock MuniEnhanced Fund, Inc.
Item 1(b).	Address of Issuer's Principal Executive Offices:
	100 BELLEVUE PARKWAY WILMINGTON DE 19809
Item 2(a).	Name of Person Filing:
	Bank of America Corporation ("Bank of America") Merrill Lynch, Pierce, Fenner & Smith, Incorporated ("MLPFS") Bank of America, N.A. ("BANA")
Item 2(b).	Address of Principal Business Office, or if None, Residence:
The address	of the principal business office of Bank of America and BANA is:

Bank of America Corporate Center 100 North Tryon Street Charlotte, North Carolina 28255

The address of the principal business office of MLPFS is:

4 World Financial Center 250 Vesey Street New York, New York 10080.

Item 2(c). Citizenship:

See Item 4 of Cover Pages

Item 2(d). Title of Class of Securities:

Auction Rate Preferred

Item 2(e). CUSIP Numbers:

09253Y209, 09253Y308, 09253Y407, 09253Y506

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b)
or (c), Check Whether the Person Filing is a:

(a) [\_] Broker or dealer registered under Section 15 of the Exchange Act.

(b)  $[\_]$  Bank as defined in Section 3(a)(6) of the Exchange Act.

- (c)  $[\ ]$  Insurance company as defined in Section 3(a)19) of the Exchange Act.
- (d) [] Investment company registered under Section 8 of the Investment Company Act.
- (e) [\_] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E)
- (f) [\_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F)  $\,$
- (g) [X] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G)  $\,$
- (h) [ ] A savings association as defined in Section 3(b) of the Federal

CUSIP No. 09253Y209

Deposit Insurance Act

- (i) [\_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act
- (j) [\_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item  $1.\,$ 

The number of shares reported herein represents combined holdings in multiple series of auction rate preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Securities and Exchange Commission's Auction Rate Securities Global Exemptive Relief no action letter issued on September 22, 2008.

(a) Amount beneficially owned:

See Item 9 of Cover Pages

(b) Percent of class:

See Item 11 of Cover Pages

- (c) Number of shares as to which such person has:
  - (i) Sole power to vote or to direct the vote:
  - (ii) Shared power to vote or to direct the vote:
  - (iii) Sole power to dispose or to direct the disposition of:
  - (iv) Shared power to dispose or to direct the disposition of

See Items 5-8 of Cover Pages

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following  $[\ ]$ 

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company. With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

Item 8. Identification and Classification of Members of the Group.

Not Applicable

CUSIP No. 09253Y209

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

## SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 10, 2009

Bank of America Corporation Bank of America, N.A.

By: /s/ Debra I. Cho

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Name: Debra I. Cho

Title: Senior Vice President

Merrill Lynch, Pierce, Fenner & Smith, Inc.

By: /s/ Pia K. Thompson

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Name: Pia K. Thompson Title: Assistant Secretary

Schedule 13G Exhibit A

## Power of Attorney

The undersigned, Merrill Lynch & Co., Inc. (the "Corporation"), a corporation duly organized under the laws of Delaware, with its principal place of business at World Financial Center, North Tower, 250 Vesey Street, New York, New York 10281 does hereby make, constitute and appoint Richard B. Alsop, Richard D. Kreuder, Andrea Lowenthal, Gregory T. Russo, or any individual from time to time elected or appointed as secretary or an assistant secretary of the Corporation, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, 250 Vesey Street, New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its name, place and stead (i) to execute on behalf of the Corporation and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f)(1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, (ii) to execute on behalf of the Corporation and cause to be filed and/or delivered, any number, as

<sup>\*</sup> Executed pursuant to a Power of Attorney, dated November 17, 1995, a copy of which is attached hereto as Exhibit A.

appropriate, of original, copies or electronic filings of any forms (including without limitation), Securities and Exchange Commission Forms 3, 4 and 5) required to be filed pursuant to Section 16(a) of the Act and the regulations thereunder, and (iii) generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in a all respects as if the undersigned could do if personally present.

This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney, this  $17 \, \text{th}$  day of November 1995.

MERRILL LYNCH & CO., INC.

By: /s/ David H. Komansky

.....

Name: David H. Komansky

Title: President and Chief Operating Officer

## EXHIBIT 99.1 - JOINT FILING AGREEMENT

The undersigned hereby agree that they are filing this statement jointly pursuant to Rule 13d-1(k)(1). Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

In accordance with Rule 13d-1(k)(1) promulgated under the Securities and Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with each other on behalf of each of them of to such a statement on Schedule 13G with respect to the common stock of beneficially owned by each of them. This Joint Filing Agreement shall be included as an exhibit to such Schedule 13G.

Dated: February 10, 2009

Bank of America Corporation Bank of America, N.A.

By:

/s/ Debra I. Cho Debra I. Cho Senior Vice President

Merrill Lynch, Pierce, Fenner & Smith, Inc.

By:

/s/ Pia K. Thompson -----Pia K. Thompson

Assistant Secretary