# FORM 4

(Print or Type Res

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

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

### STATEMENT OF CHANGES IN 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. Issuer Name and Ticker or Trading Symbol BLACKROCK MUNI ENHANCED FUND INC [MEN]							5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
(Last) (First) (Middle) BANK OF AMERICA CORPORATE CENTER, 100 N. TRYON STREET			: :	3. Date of Earliest Transaction (Month/Day/Year) 04/05/2011							Officer (give title be	elow)	Other (:	specify below)		
(Street) CHARLOTTE, NC 28255				4. If Amendment, Date Original Filed(Month/Day/Year)							6. Individual or Joint/Group Filing(Check Applicable Line) Form filed by One Reporting Person _X_ Form filed by More than One Reporting Person					
(City) (State) (Zip)				Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned												
(Instr. 3) Date		2. Transaction Date (Month/Day/Year	Execution any	2A. Deemed Execution Date, is any (Month/Day/Year		(Instr. 8)		4. Securities Acquired (or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Following Reported T (Instr. 3 and 4)	ties Beneficially Owned Transaction(s)		Ownership Form:	Beneficial	
				(Month/D	ay/Year	Coc	le	V	Amount	(A) or (D)	Price				Direct (D) or Indirect (I) (Instr. 4)	
Common Stock 04/05/2011		04/05/2011			P			800	A	\$ 9.81	800	00			By Subsidiary	
Common Stock 04/05/2011		04/05/2011			S			800	D	\$ 9.82	0				By Subsidiary	
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.																
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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																
Derivative Security (Conversion (Instr. 3) Date (Month/Day/Year) Execution (Month/Day/Year) any		3A. Deemed Execution Date, if any (Month/Day/Year)	if Code Der Sec (A) (D)		Number of erivative curities Acquired of or Disposed of other str. 3, 4, and 5)		aı	6. Date Exercisable and Expiration Date (Month/Day/Year)		Unde	cle and Amount of orlying Securities : 3 and 4)	(Instr. 5) Benefic Owned Followi	Derivative Securities Beneficially	Ownershi Form of Derivative Security:	) `	
				Code	v	(A)	(D)		ate xercisable	Expiration Date	Title	Amount or Number of Shares		Transaction(s (Instr. 4)		

## **Reporting Owners**

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N. TRYON STREET CHARLOTTE, NC 28255		X				
MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080		Х				

## **Signatures**

Bank of America Corporation, By: /s/ Beth Dorfman, Authorized Signatory	05/13/2011
**Signature of Reporting Person	Date
THE STATE OF THE S	05/10/0011
Merrill Lynch, Pierce, Fenner & Smith Incorporated, By: /s/ Lawrence Emerson, Title: Attorney-In-Fact	05/13/2011
Signature of Reporting Person	Date

## **Explanation of Responses:**

- \* If the form is filed by more than one reporting person, see Instruction 4(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).

#### Remarks

The transactions reported on this Form 4 were effected by Merrill Lynch, Pierce, Fenner & Smith Incorporated, an indirect, wholly owned subsidiary of Bank of America Corporation.

Disgorgement of profits, if applicable, based on transactions reported above is being made by the Reporting Persons to the Issuer.

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.