

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

(Print or Type Responses)

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	4. Relationship of Reporting Person(s) to Issuer (Check all applicable) ____ Director ☒ 10% Owner ____ Officer (give title below) ____ Other (specify below)		5. If Amendment, Date Original Filed(Month/Day/Year)	
(Street) CHARLOTTE, NC 28255	6. Individual or Joint/Group Filing(Check Applicable Line) ____ Form filed by One Reporting Person ☒ Form filed by More than One Reporting Person			
(City) (State) (Zip)	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 (U)	I	By Subsidiary	

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

SEC 1473 (7-02)

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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 (Instr. 4)		6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

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		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.