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MUNIENHANCED FUND INC

Form NSAR-A

September 29, 2006

PAGE 1
000 A000000 07/31/2006
000 C000000 0000844172
000 D000000 N
000 E000000 NF
000 F000000 Y
000 G000000 N
000 H000000 N
000 I000000 6.1
000 J000000 A
001 A000000 MUNIENHANCED FUND, INC.
001 B000000 811-5739
001 C000000 6092822800
002 A000000 P.O. BOX 9011
002 B000000 PRINCETON
002 C000000 NJ
002 D010000 08543
002 D020000 9011
003 000000 N
004 000000 N
005 000000 N
006 000000 N
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007 C010100 1
007 C010200 2
007 C010300 3
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007 C010500 5
007 C010600 6
007 C010700 7
007 C010800 8
007 C010900 9
007 C011000 10
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007 C011200 12
007 C011300 13
007 C011400 14
007 C011500 15
007 C011600 16
007 C011700 17
007 C011800 18
007 C011900 19
007 C012000 20
008 A000001 FUND ASSET MANAGEMENT, L.P.
008 B000001 A
008 C000001 801-12485
008 D010001 PLAINSBORO
008 D020001 NJ
008 D030001 08536
011 A000001 MERRILL LYNCH, PIERCE, FENNER & SMITH INC.
011 B000001 8-7221
PAGE 2
011 C010001 NEW YORK
011 C020001 NY
011 C030001 10281
011 C040001 1201
012 A000001 COMPUTERSHARE TRUST COMPANY, N.A. (COMMON)
012 B000001 85-11340

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012 C010001 PROVIDENCE
012 C020001 RI
012 C030001 02940
012 C040001 3010
012 A000002 THE BANK OF NEW YORK (PREFERRED STOCK)
012 B000002 85-05006
012 C010002 NEW YORK
012 C020002 NY
012 C030002 10286
013 A000001 DELOITTE & TOUCHE LLP
013 B010001 PRINCETON
013 B020001 NJ
013 B030001 08540
014 A000001 MLPF&S AND OTHER ML BROKER/DEALER AFFILIATES
014 B000001 8-7221
015 A000001 STATE STREET BANK AND TRUST COMPANY
015 B000001 C
015 C010001 BOSTON
015 C020001 MA
015 C030001 02101
015 E010001 X
015 A000002 THE BANK OF NEW YORK
015 B000002 S
015 C010002 NEW YORK
015 C020002 NY
015 C030002 10286
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015 A000003 BANKERS TRUST COMPANY
015 B000003 S
015 C010003 NEW YORK
015 C020003 NY
015 C030003 10006
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015 A000004 J.P. MORGAN CHASE BANK
015 B000004 S
015 C010004 NEW YORK
015 C020004 NY
015 C030004 10017
015 E010004 X
015 A000005 CUSTODIAL TRUST CO.
015 B000005 S
015 C010005 NEW YORK
015 C020005 NY
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PAGE 3
015 A000006 MORGAN GUARANTY TRUST CO. OF NEW YORK
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015 C020006 NY
015 C030006 10260
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019 C000000 MERRILLLYN
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020 C000007 0
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 022 A000002 UBS FINANCIAL SERVICES INC.
 022 B000002 13-2638166
 022 C000002 20765
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 022 A000003 J.P. MORGAN SECURITIES INC.
 022 B000003 13-3224016
 022 C000003 18560
 022 D000003 10885
 022 A000004 WACHOVIA SECURITIES, LLC
 022 B000004 54-0796506
 022 C000004 13629
 022 D000004 15109
 022 A000005 CITIGROUP GLOBAL MARKETS INC.
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 022 C000005 5564
 022 D000005 12367
 022 A000006 MORGAN STANLEY
 022 B000006 13-2655998
 022 C000006 4282
 022 D000006 10062
 022 A000007 BANC OF AMERICA SECURITIES LLC
 022 B000007 56-2058405
 022 C000007 6853
 022 D000007 6012
 022 A000008 BEAR, STEARNS & CO. INC.
 022 B000008 13-3299429
 PAGE 4
 022 C000008 4531
 022 D000008 7983
 022 A000009 FIRST ALBANY CAPITAL INC.
 022 C000009 0
 022 D000009 9793
 022 A000010 GOLDMAN, SACHS & CO.
 022 B000010 13-5108880
 022 C000010 3103
 022 D000010 2303
 023 C000000 144746
 023 D000000 144037
 024 000000 N
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 026 G010000 N
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 045 000000 Y
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 048 000000 0.500

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| 067 | 000000 | N |
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| 070 | G010000 | Y |
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| 070 | P010000 | Y |
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| 072 | E000000 | 0 |

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072 F000000 1293
 072 G000000 89
 072 H000000 0
 072 I000000 53
 072 J000000 16

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072 K000000 0
 072 L000000 22
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074 U020000 0
 074 V010000 11.34
 074 V020000 0.00
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| 078 | 000000 | N |
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| 086 | A020000 | 0 |
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| 086 | B020000 | 0 |
| 086 | C010000 | 0 |
| 086 | C020000 | 0 |
| 086 | D010000 | 0 |
| 086 | D020000 | 0 |
| 086 | E010000 | 0 |
| 086 | E020000 | 0 |
| 086 | F010000 | 0 |
| 086 | F020000 | 0 |
| 087 | A010000 | COMMON STOCK |
| 087 | A020000 | 626243109 |
| 087 | A030000 | MEN |
| 087 | B010000 | PREFERRED STOCK |
| 088 | A000000 | N |
| 088 | B000000 | N |
| 088 | C000000 | N |
| 088 | D000000 | Y |
| SIGNATURE | DONALD C. BURKE | |
| TITLE | TREASURER | |