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MUNIENHANCED FUND INC

Form NSAR-A

September 29, 2006

PAGE 1
000 A000000 07/31/2006
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000 D000000 N
000 E000000 NF
000 F000000 Y
000 G000000 N
000 H000000 N
000 I000000 6.1
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001 B000000 811-5739
001 C000000 6092822800
002 A000000 P.O. BOX 9011
002 B000000 PRINCETON
002 C000000 NJ
002 D010000 08543
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008 A000001 FUND ASSET MANAGEMENT, L.P.
008 B000001 A
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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
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012 C020002 NY
012 C030002 10286
013 A000001 DELOITTE & TOUCHE LLP
013 B010001 PRINCETON
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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
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015 A000005 CUSTODIAL TRUST CO.
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 022 A000003 J.P. MORGAN SECURITIES INC.
 022 B000003 13-3224016
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 022 A000005 CITIGROUP GLOBAL MARKETS INC.
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 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
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 022 D000007 6012
 022 A000008 BEAR, STEARNS & CO. INC.
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 022 C000008 4531
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 022 A000009 FIRST ALBANY CAPITAL INC.
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 022 A000010 GOLDMAN, SACHS & CO.
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087	A030000	MEN
087	B010000	PREFERRED STOCK
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088	D000000	Y
SIGNATURE	DONALD C. BURKE	
TITLE	TREASURER	