

MASSACHUSETTS HEALTH & EDUCATION TAX EXEMPT TRUST  
Form 8-K  
September 09, 2010

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 9, 2010 (September 2, 2010)

**The Massachusetts Health & Education Tax Exempt Trust**

(Exact name of registrant as specified in its charter)

MASSACHUSETTS  
(State or other jurisdiction

of incorporation)

811-07660  
(Commission

File Number)

04-3196366  
(I.R.S. Employer

Identification No.)

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**55 East 52nd Street**

**New York, New York**  
(Address of principal executive offices)

**Registrant's telephone number, including area code: (212) 810-5300**

**10055**  
(Zip Code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ..  Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ..  Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ..  Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ..  Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13-4(c))

**Item 7.01 Regulation FD Disclosure.**

On September 2, 2010, the Board of Directors of The Massachusetts Health & Education Tax Exempt Trust (the Fund ) amended and restated in its entirety the bylaws of the Fund (the Amended and Restated Bylaws ). The Amended and Restated Bylaws were deemed effective September 3, 2010 and are attached hereto as Exhibit 3.1 and are incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) *Exhibits*

3.1 Amended and Restated Bylaws of The Massachusetts Health & Education Tax Exempt Trust

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

The Massachusetts Health & Education Tax Exempt  
Trust

By: /s/ Howard B. Surloff  
Name: Howard B. Surloff  
Title: Secretary

DATE: September 9, 2010

**EXHIBIT INDEX**

Exhibit No.	Description
3.1	Amended and Restated Bylaws of The Massachusetts Health & Education Tax Exempt Trust