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

811-07660 (Commission 04-3196366 (I.R.S. Employer

of incorporation)

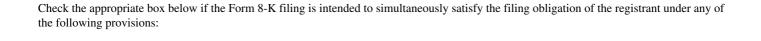
File Number)

Identification No.)

55 East 52nd Street

New York, New York
(Address of principal executive offices)
Registrant s telephone number, including area code: (212) 810-5300

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



- 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