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MASSACHUSETTS HEALTH & EDUCATION TAX EXEMPT TRUST

Form N-PX

August 27, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM N-PX

ANNUAL REPORT OF PROXY VOTING RECORD OF REGISTERED
MANAGEMENT INVESTMENT COMPANY

Investment Company Act File Number 811-7660

Name of Fund: The Massachusetts Health & Education Tax-Exempt Trust

Fund Address: P.O. Box 9011
Princeton, NJ 08543-9011

Name and address of agent for service:

Donald C. Burke, Vice President, The Massachusetts Health & Education
Tax-Exempt Trust, 800 Scudders Mill Road, Plainsboro, NJ, 08536.
Mailing address: P.O. Box 9011, Princeton, NJ, 08543-9011

Registrant's telephone number, including area code: (609) 282-2800

Date of fiscal year end: 12/31

Date of reporting period: 07/01/06 - 06/30/07

Item 1 - Proxy Voting Record - The Fund held no voting securities during the
period covered by this report.
No records are attached.

Pursuant to the requirements of the Investment Company Act of 1940, the
registrant has duly caused this report to be signed on its behalf by the
undersigned, thereunto duly authorized.

The Massachusetts Health & Education Tax-Exempt Trust

By: /s/ Donald C. Burke

Donald C. Burke
Vice President (principal executive officer)
The Massachusetts Health & Education Tax-Exempt Trust

Date: August 24, 2007