

MASSACHUSETTS HEALTH & EDUCATION TAX EXEMPT TRUST
 Form N-Q
 November 28, 2005

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

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED
 MANAGEMENT INVESTMENT COMPANY

Investment Company Act File Number 811-07660

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: John M. Loffredo, Chief Executive
 Officer, 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: 12/31/05

Date of reporting period: 07/01/05 - 09/30/05

Item 1 - Schedule of Investments

The Massachusetts Health & Education Tax-Exempt Trust
 Schedule of Investments as of September 30, 2005 (in Thousands)

	Face Amount	Municipal Bonds
Massachusetts - 160.7%	\$ 825	Massachusetts State College Building Authority, Project Revenue Series B, 5.50% due 5/01/2039 (i)
	1,000	Massachusetts State, Consolidated Loan, GO, Series C, 5% due 9/01/2031
	1,100	Massachusetts State Development Finance Agency, Education Revenue (Belmont Hill School), 5% due 9/01/2031
	400	(Middlesex School Project), 5% due 9/01/2033
	250	(Xaverian Brothers High School), 5.65% due 7/01/2029
	855	Massachusetts State Development Finance Agency, First Mortgage Revenue Bonds Series A: (Edgecombe Project), 6.75% due 7/01/2021
	850	(Overlook Communities Inc.), 6.125% due 7/01/2024
	1,250	Massachusetts State Development Finance Agency, First Mortgage Revenue Bonds (Symmes Life Care, Inc. - Brookhaven at Lexington), Series C, 5% due 3/01/2035 (1)

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500	Massachusetts State Development Finance Agency, Human Service Pr Bonds (Seven Hills Foundation & Affiliates), 5% due 9/01/2035 (l)
825	Massachusetts State Development Finance Agency, Resource Recover (Ogden Haverhill Associates), AMT, Series A, 6.70% due 12/01/201

Massachusetts State Development Finance Agency Revenue Bonds:	
500	(College of Pharmacy and Allied Health Services), Series D, 5 7/01/2027
500	(Curry College), Series A, 5% due 3/01/2035 (j)
400	(Franklin W. Olin College), Series B, 5.25% due 7/01/2033 (i)
1,000	(Massachusetts College of Pharmacy and Health Sciences), 5.75 7/01/2033
425	(Massachusetts Council of Human Service Providers, Inc.), Ser due 8/15/2029
500	(Smith College), 5% due 7/01/2035
500	(Volunteers of America - Ayer Limited Partnership), AMT, Seri due 2/20/2046 (k)
700	(WGBH Educational Foundation), Series A, 5.375% due 1/01/2042
1,100	(WGBH Educational Foundation), Series A, 5.75% due 1/01/2042
600	(Western New England College), 5.875% due 12/01/2012 (g)
540	(The Wheeler School), 6.50% due 12/01/2029
500	(Williston Northampton School Project), 5% due 10/01/2025 (i)

1,500	Massachusetts State Development Finance Agency, Revenue Refundin (Boston University), Series P, 5.45% due 5/15/2059

Massachusetts State Health and Educational Facilities Authority	
800	(Baystate Medical Center), Series E, 6% due 7/01/2026 (e)
1,000	(Baystate Medical Center), Series F, 5.75% due 7/01/2033

Portfolio Abbreviations

To simplify the listings of The Massachusetts Health & Education Tax-Exempt Trust's portfolio holdings in the Schedule of Investments, we have abbreviated the names of many of the securities according to the list at right.

AMT	Alternative Minimum Tax (subject to)
GO	General Obligation Bonds
PCR	Pollution Control Revenue Bonds
VRDN	Variable Rate Demand Notes

The Massachusetts Health & Education Tax-Exempt Trust
Schedule of Investments as of September 30, 2005 (in Thousands)

Face Amount	Municipal Bonds
\$ 350	(Berkshire Health System), Series E, 6.25% due 10/01/2031
2,000	(Capital Asset Program), VRDN, Series E, 2.82% due 1/01/2035
1,500	(Daughters of Charity-Carney), Series D, 6.10% due 7/01/2006
1,350	(Harvard University), Series FF, 5.125% due 7/15/2037
750	(Milford-Whitinsville Hospital), Series D, 6.35% due 7/15/203
3,000	(Partners Healthcare System), VRDN, Series D-5, 2.79% due 7/0
2,000	(Partners Healthcare System), VRDN, Series D-6, 2.82% due 7/0

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1,000 (Simmons College), Series F, 5% due 10/01/2033 (c)
 230 (University of Massachusetts), Series C, 5.125% due 10/01/2033
 1,000 (University of Massachusetts Memorial Healthcare), Series D,
 7/01/2033
 1,355 (Wheaton College), Series D, 6% due 1/01/2018

 Massachusetts State Health and Educational Facilities Authority,
 Refunding Bonds:

885 (Bay Cove Human Services Issue), Series A, 5.90% due 4/01/2022
 1,000 (Boston College), Series N, 5.125% due 6/01/2037
 3,000 (Capital Asset Program), VRDN, Series C, 2.81% due 7/01/2010
 500 (Christopher House), Series A, 6.875% due 1/01/2029
 800 (Covenant Health System), 6% due 7/01/2022
 400 (Covenant Health System), 6% due 7/01/2031
 495 (Learning Center For Deaf Children), Series C, 6.125% due 7/01/2022
 500 (Massachusetts Institute of Technology), Series L, 5% due 7/01/2022
 500 (Milton Hospital), Series, 5.50% due 7/01/2016
 100 (Partners Healthcare System), Series A, 5.375% due 7/01/2024
 500 (Partners Healthcare System), Series C, 5.75% due 7/01/2032
 395 (Valley Regional Health System), Series C, 5.75% due 7/01/2010
 1,500 (Wellesley College), 5% due 7/01/2033
 1,000 (Youville House - FHA Insured Project), Series A, 6.25% due 2/01/2029
 (d) (g)

750 Massachusetts State Industrial Finance Agency, Health Care Facilities
 Bonds (Age Institute of Massachusetts Project), 8.05% due 11/01/2029

1,500 Massachusetts State Industrial Finance Agency, PCR (General Motors)
 5.55% due 4/01/2009

400 Massachusetts State Industrial Finance Agency Revenue Bonds
 (Wentworth Institute of Technology), 5.75% due 10/01/2028

340 Massachusetts State Industrial Finance Agency, Senior Living Facilities
 Bonds (Forge Hill Project), AMT, 6.75% due 4/01/2030

1,000 Massachusetts State Water Pollution Abatement Trust, Pool Program
 Series 10, 5% due 8/01/2029

1,000 Rail Connections, Inc., Massachusetts, Capital Appreciation Revenue
 Bonds (Route 128 Parking Garage), Series B, 6.53%* due 7/01/2009 (g) (j)

750 University of Massachusetts Building Authority, Project Revenue
 Senior Series 04-1, 5.125% due 11/01/2034 (a)

The Massachusetts Health & Education Tax-Exempt Trust
 Schedule of Investments as of September 30, 2005

(in Thousands)

Face
 Amount Municipal Bonds

 Puerto Rico - 3.2% \$ 1,000 Puerto Rico Commonwealth Highway and Transportation Authority, T
 Revenue Refunding Bonds, Series K, 5% due 7/01/2040

 Total Investments (Cost - \$50,727**) - 163.9%

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Liabilities in Excess of Other Assets - (1.7%)

Preferred Shares, at Redemption Value - (62.2%)

Net Assets Applicable to Common Shares - 100.0%

* Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.

** The cost and unrealized appreciation (depreciation) of investments as of September 30, 2005, as computed for federal income tax purposes, were as follows:

Aggregate cost	\$ 50,730
	=====
Gross unrealized appreciation	\$ 2,027
Gross unrealized depreciation	(36)

Net unrealized appreciation	\$ 1,991
	=====

- (a) AMBAC Insured.
- (b) Connie Lee Insured.
- (c) FGIC Insured.
- (d) FHA Insured.
- (e) FSA Insured.
- (f) MBIA Insured.
- (g) Prerefunded.
- (h) Security may have a maturity of more than one year at time of issuance, but has variable rate and demand features that qualify it as a short-term security. The rate disclosed is that currently in effect. This rate changes periodically based upon prevailing market rates.
- (i) XL Capital Insured.
- (j) ACA Insured.
- (k) GNMA Collateralized.
- (l) Radian Insured.

Investments in companies considered to be an affiliate of the Trust, for purposes of Section 2(a)(3) of the Investment Company Act of 1940, were as follows:

Affiliate	Net Activity	Dividend Income
CMA Massachusetts Municipal Money Fund	--+	--+

+ Amount is less than \$1,000.

Item 2 - Controls and Procedures

2(a) - The registrant's certifying officers have reasonably designed such disclosure controls and procedures to ensure material information relating to the registrant is made known to us by others particularly during the period in which this report is being prepared. The registrant's certifying officers have determined that the registrant's disclosure controls and procedures are effective based on our evaluation

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of these controls and procedures as of a date within 90 days prior to the filing date of this report.

2(b) - There were no changes in the registrant's internal control over financial reporting (as defined in Rule 30a-3(d) under the Act (17 CFR 270.30a-3(d)) that occurred during the last fiscal quarter of the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

Item 3 - Exhibits

Certifications - Attached hereto

Pursuant to the requirements of the Securities Exchange Act of 1934 and 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/ John M. Loffredo

John M. Loffredo
Chief Executive Officer
The Massachusetts Health & Education Tax-Exempt Trust

Date: November 17, 2005

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ John M. Loffredo

John M. Loffredo
Chief Executive Officer
The Massachusetts Health & Education Tax-Exempt Trust

Date: November 17, 2005

By: /s/ Donald C. Burke

Donald C. Burke
Chief Financial Officer
The Massachusetts Health & Education Tax-Exempt Trust

Date: November 17, 2005