

BLACKROCK MASSACHUSETTS TAX-EXEMPT TRUST
 Form 3
 June 10, 2014

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

<p>1. Name and Address of Reporting Person *</p> <p>Â Park Charles</p> <p>(Last) (First) (Middle)</p> <p>55 EAST 52ND STREET</p> <p>(Street)</p> <p>NEW YORK,Â NYÂ 10055</p> <p>(City) (State) (Zip)</p>	<p>2. Date of Event Requiring Statement</p> <p>(Month/Day/Year)</p> <p>06/06/2014</p>	<p>3. Issuer Name and Ticker or Trading Symbol</p> <p>BLACKROCK MASSACHUSETTS TAX-EXEMPT TRUST [MHE]</p>	<p>4. Relationship of Reporting Person(s) to Issuer</p> <p>(Check all applicable)</p> <p><input type="checkbox"/> Director <input type="checkbox"/> 10% Owner</p> <p><input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other</p> <p>(give title below) (specify below)</p> <p>Chief Compliance Officer</p>	<p>5. If Amendment, Date Original Filed(Month/Day/Year)</p>	<p>6. Individual or Joint/Group Filing(Check Applicable Line)</p> <p><input checked="" type="checkbox"/> Form filed by One Reporting Person</p> <p><input type="checkbox"/> Form filed by More than One Reporting Person</p>
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Table I - Non-Derivative Securities Beneficially Owned

<p>1. Title of Security</p> <p>(Instr. 4)</p>	<p>2. Amount of Securities Beneficially Owned</p> <p>(Instr. 4)</p>	<p>3. Ownership Form:</p> <p>Direct (D) or Indirect (I)</p> <p>(Instr. 5)</p>	<p>4. Nature of Indirect Beneficial Ownership</p> <p>(Instr. 5)</p>
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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)

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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

<p>1. Title of Derivative Security</p> <p>(Instr. 4)</p>	<p>2. Date Exercisable and Expiration Date</p> <p>(Month/Day/Year)</p> <p>Date Exercisable Expiration Date</p>	<p>3. Title and Amount of Securities Underlying Derivative Security</p> <p>(Instr. 4)</p> <p>Title Amount or Number of Shares</p>	<p>4. Conversion or Exercise Price of Derivative Security</p>	<p>5. Ownership Form of Derivative Security:</p> <p>Direct (D) or Indirect (I)</p>	<p>6. Nature of Indirect Beneficial Ownership</p> <p>(Instr. 5)</p>
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Park Charles 55 EAST 52ND STREET NEW YORK, NY 10055	Â	Â	Â Chief Compliance Officer	Â

Signatures

/s/ Eugene Drozdetski as
Attorney-in-Fact

06/10/2014

**Signature of Reporting Person

Date

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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Remarks:

No securities are beneficially owned.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.
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