Ahn Janey Form 3 May 25, 2012

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

OMB APPROVAL

OMB Number:

3235-0104

Expires:

January 31, 2005

0.5

Estimated average burden hours per

response...

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

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF

SECURITIES

30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person * Ahn Janey

(Middle) (Last) (First)

55 EAST 52ND STREET

(Street)

(State)

NEW YORK. NYÂ 10055

1. Title of Security

(City)

(Instr. 4)

Statement (Month/Day/Year)

05/22/2012

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

MASSACHUSETTS HEALTH & EDUCATION TAX EXEMPT TRUST [MHE]

4. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner X_ Officer Other (give title below) (specify below)

Secretary

5. If Amendment, Date Original

Filed(Month/Day/Year)

6. Individual or Joint/Group

Filing(Check Applicable Line) _X_ Form filed by One Reporting

Person

Form filed by More than One

Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

2. Amount of Securities Beneficially Owned

(Instr. 4)

3. Ownership Form: Direct (D)

4. Nature of Indirect Beneficial Ownership (Instr. 5)

or Indirect (I) (Instr. 5)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

(Zip)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a

currently valid OMB control number.

SEC 1473 (7-02)

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

1. Title of Derivative Security (Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

3. Title and Amount of Securities Underlying **Derivative Security** (Instr. 4)

4 Conversion or Exercise Price of Derivative

5. Ownership Form of Derivative

6. Nature of Indirect Beneficial Ownership (Instr. 5)

Date Exercisable

Expiration Title Date

Amount or Number of Shares

Security: Direct (D) Security or Indirect

(Instr. 5)

Reporting Owners

Reporting Owner Name / Address

Director 10% Owner Officer Other

Ahn Janey

55 EAST 52ND STREET Â Â Â Secretary Â

NEW YORK, NYÂ 10055

Signatures

/s/ Noah Gellner as Attorney-in-Fact 05/25/2012

**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).

Â

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. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

Reporting Owners 2