

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

OMB APPROVAL				
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nours per respons	se 0.5			

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

2. Date of Event Requ Statement (Month/Day 01/30/2009		ay/ Y ea	7 7 11 1 12 11 11 1	3. Issuer Name and Ticker or Trading Symbol VAN KAMPEN MASSACHUSETTS VALUE MUNICIPAL INCOME TRUST [VMV]			
			Issuer (Check	all applicable)	Filed(Mon 02/10/2	5. If Amendment, Date Original Filed(Month/Day/Year) 02/10/2009	
				6. Individ	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting PersonForm filed by More than One Reporting Person		
Table I - Non-Derivative Securities Beneficially Owned						wned	
2. Amount of Securities Beneficially Owned (Instr. 4)			lly Owned	Form: Direct (D) or Indirect (I)	4. Nature of Indirect Beneficial Ownership (Instr. 5)		
108 (1)			I	By Subsidiary			
I to the co ays a curr	ently val	of info	rmation contained in t 3 control number.				
2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of		4. Conversion	5. Ownership Form of Derivative Security: Direct	6. Nature of Indirect Beneficial Ownership (Instr. 5)	
		Titla		Security	(D) or Indirect (I) (Instr. 5)		
d l	Securities Date Exercid Expiratio (onth/Day/Year	f securities beneficially to the collection ays a currently value Securities Beneficial Date Exercisable de Expiration Date Conth/Day/Year)	2. Amoun Beneficial (Instr. 4) 108 (1) f securities beneficially owned to the collection of information and compared to the collection of information and compared to the collection of information and compared to the collection of information and collection an	Table I - Non-Derivat 2. Amount of Securities Beneficially Owned (Instr. 4) 108 (1) 108 (1) f securities beneficially owned directly or indirectly. It to the collection of information contained in tays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warn Date Exercisable de Expiration Date (Instr. 4) 3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) ate Expiration Taylor Amount or Number of	Issuer (Check all applicable) Director Officer (give title below) Table I - Non-Derivative Securities 2. Amount of Securities Beneficially Owned (Instr. 4) 2. Amount of Securities Beneficially Owned (Instr. 4) I I If securities beneficially owned directly or indirectly. It to the collection of information contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, contained in this form are not ays a currently valid OMB control number.	Issuer (Check all applicable) Director Officer (give title of the low) Table I - Non-Derivative Securities Beneficially Owned (Instr. 4) 2. Amount of Securities Beneficially Owned (Instr. 4) 2. Amount of Securities Beneficially Owned (Instr. 5) 108 (1) I By Subsidiary f securities beneficially owned directly or indirectly. I to the collection of information contained in this form are not required to reason accurrently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities de Expiration Date (Instr. 4) 3. Ownership Form: Direct (Instr. 5) 4. Nature of Indirect (Instr. 5) 4. To the collection of information contained in this form are not required to reason accurrently valid OMB control number. Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities and Expiration Date (Instr. 4) 3. Title and Amount of Instruction of Information contained in this form are not required to reason of Exercise Prom of Derivative Security (Instr. 4) Securities Underlying Derivative Security (Instr. 4) Date Expiration Date (Instr. 4) 3. Ownership Form: Direct (Instr. 5) 4. Conversion or Exercise Prom of Derivative Security: Direct Security: Direct Security: Direct Security: Direct (Instr. 4)	

Reporting Owner Name / Address	Relationships				
	Director	10% Owner	Officer	Other	
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N TRYON ST CHARLOTTE, NC 28255		X			

Signatures

Bank of America Corporation and Bank of America, NA By: /s/ Debra I. Cho, Senior Vice President		02/10/2009
Signature of Reporting Person		Date
Merrill Lynch, Pierce, Fenner & Smith, Inc. By: /s/ Pia Thompson, Assistant Secretary		02/10/2009
**Signature of Reporting Person		Date

Explanation of Responses:

- 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).

The Auction Rate Preferred Shares ("Shares") reported in Table 1 represent 106 Shares beneficially owned by Merrill Lynch, Pierce, Fenner & Smith, Inc. ("MLPFS") and (1) 2 Shares beneficially owned by Bank of America, N.A ("BANA"). MLPFS and BANA are indirect, wholly owned subsidiaries of Bank of America Corporation ("Bank of America").

Remarks:

The Shares reported herein represent Bank of America's combined holdings in multiple series of auction rate preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Auction Rate Securities-Global Exemptive Relief no-action letter issued by the Securities and Exchange Commission (SEC) on September 22, 2008. Bank of America undertakes to provide upon request by the SEC, the issuer or a security holder of the issuer, complete information regarding the number of equity securities of the issuer purchased or sold at each different price and date of all transactions in such securities that occurred after Bank of America became a 10% owner but prior to the date of this filing.

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.