

**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

(Print or Type Responses)

|   |  |   |   |   |  |
|---|--|---|---|---|--|
| 1. Name and Address of Reporting Person<br>BANK OF AMERICA CORP /DE/<br><br>(Last) (First) (Middle)<br>BANK OF AMERICA CORPORATE<br>CENTER, 100 N TRYON ST<br><br>(Street)<br>CHARLOTTE, NC 28255<br><br>(City) (State) (Zip) | 2. Date of Event Requiring<br>Statement (Month/Day/Year)<br>01/30/2009 | 3. Issuer Name and Ticker or Trading Symbol<br>VAN KAMPEN MASSACHUSETTS VALUE MUNICIPAL<br>INCOME TRUST [VMV] | 4. Relationship of Reporting Person(s) to<br>Issuer<br>(Check all applicable)<br><input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner<br><input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify<br>below) | 5. If Amendment, Date Original<br>Filed(Month/Day/Year)<br>02/10/2009 | 6. Individual or Joint/Group Filing(Check<br>Applicable Line)<br><input type="checkbox"/> Form filed by One Reporting Person<br><input checked="" type="checkbox"/> Form filed by More than One Reporting Person |
|---|--|---|---|---|--|

**Table I - Non-Derivative Securities Beneficially Owned**

|  |  |   |   |
|--|--|---|---|
| 1. Title of Security<br>(Instr. 4)<br>Auction Rate Preferred | 2. Amount of Securities<br>Beneficially Owned<br>(Instr. 4)<br>108 (1) | 3. Ownership<br>Form: Direct<br>(D) or Indirect<br>(I)<br>(Instr. 5)<br>I | 4. Nature of Indirect Beneficial Ownership<br>(Instr. 5)<br>By Subsidiary |
|--|--|---|---|

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

SEC 1473 (7-02)

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.

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

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

**Reporting Owners**

| Reporting Owner Name / Address  | Relationships |              |         |       |
|---|---------------|--------------|---------|-------|
|   | Director      | 10%<br>Owner | Officer | Other |
| BANK OF AMERICA CORP /DE/<br>BANK OF AMERICA CORPORATE CENTER<br>100 N TRYON ST<br>CHARLOTTE, NC 28255      |               | X            |         |       |
| MERRILL LYNCH, PIERCE, FENNER & SMITH INC.<br>4 WORLD FINANCIAL CENTER<br>NORTH TOWER<br>NEW YORK, NY 10080 |               | X            |         |       |

**Signatures**

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

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