



Benjamin Sawyer
Head of Corporate Actions

New York Stock Exchange
11 Wall Street, 14th Floor
New York, NY 10005

May 25, 2018

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Common Shares of Beneficial Interest, par value \$0.01 of BLACKROCK MASSACHUSETTS TAX-EXEMPT TRUST under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink that reads "Ben Sawyer". The signature is written in a cursive style with a long, sweeping underline.