

SECURITIES AND EXCHANGE COMMISSION

FORM NSAR-B

Annual report for management companies filed on Form N-SAR

Filing Date: **1996-12-30** | Period of Report: **1996-10-31**
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FILER

VAN KAMPEN AMERICAN CAPITAL MASS VALUE MUNICIPAL INCOME TRUS

CIK: **890515** | IRS No.: **367017428** | State of Incorporation: **MA** | Fiscal Year End: **1231**
Type: **NSAR-B** | Act: **40** | File No.: **811-07088** | Film No.: **96687634**

Business Address
*ONE PARKVIEW PLAZA
OAKBROOK TERRACE IL
60181
7086846000*

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SIGNATURE DENNIS J MCDONNELL
TITLE PRES, CEO & TRUSTEE

KPMG Peat Marwick LLP

Peat Marwick Plaza Telephone 312 938 1000 Telefax 312 938 0449
303 East Wacker Drive 312 938 3959
Chicago, IL 60601-5255

The Board of Trustees and Shareholders of
Van Kampen American Capital Massachusetts Value Municipal Income Trust:

In planning and performing our audit of the financial statements of Van Kampen American Capital Massachusetts Value Municipal Income Trust (the "Trust") for the year ended October 31, 1996, we considered its internal control structure, including procedures for safeguarding securities, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and to comply with the requirements of Form N-SAR, not to provide assurance on the internal control structure.

The management of the Trust is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. Two of the objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal control structure, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that it may become inadequate because of changes in conditions or that the effectiveness of the design and operation may deteriorate.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure, including procedures for

safeguarding securities, that we consider to be material weaknesses as defined above as of October 31, 1996.

This report is intended solely for the information and use of management and the Securities and Exchange Commission.

KPMG Peat Markwick LLP

December 4, 1996

Member Firm of
Klynveld Peat Markwick Goerdeler

NSAR ITEM 77C

Van Kampen American Capital Massachusetts Value Municipal Income Trust

(a) A Special Meeting of Shareholders was held on October 23, 1996.

(b) The election of Trustees of Van
Kampen American Capital Massachusetts Value
Municipal Income Trust (the "Fund") included:

None

(c) The following were voted on at the meeting:

(1) Approval of New Investment Advisory Agreement in the event of a change
of control for the Adviser.

For	1,996,846	Against	42,154
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(2) Inapplicable

(3) Approval of changes to Fundamental Investment Policies with respect to
investments in other investment companies.

For	997,895	Against	51,730
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(4) Inapplicable

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YEAR

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