

SECURITIES AND EXCHANGE COMMISSION

FORM NSAR-B

Annual report for management companies filed on Form N-SAR

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FILER

VANGUARD MASSACHUSETTS TAX-EXEMPT FUNDS

CIK: [1070414](#) | IRS No.: **232975858** | State of Incorporation: **DE** | Fiscal Year End: **1130**
Type: **NSAR-B** | Act: **40** | File No.: [811-09005](#) | Film No.: **13551430**

Mailing Address

PO BOX 2600

V26

VALLEY FORGE PA 19482

Business Address

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V26

VALLEY FORGE PA 19482

6106691000

PAGE 1

000 B000000 11/30/2012
000 C000000 0001070414
000 D000000 N
000 E000000 NF
000 F000000 Y
000 G000000 N
000 H000000 N
000 I000000 6.1
000 J000000 A
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001 C000000 6106691000
002 A000000 100 Vanguard Boulevard
002 B000000 Malvern
002 C000000 PA
002 D010000 19355
003 000000 N
004 000000 N
005 000000 N
006 000000 N
007 A000000 N
007 B000000 0
007 C010100 1
008 A000001 THE VANGUARD GROUP, INC.
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008 C000001 801-11953
008 D010001 MALVERN
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008 D030001 19355
010 A000001 THE VANGUARD GROUP, INC.
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011 A000001 VANGUARD MARKETING CORPORATION
011 B000001 8-21570
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012 A000001 THE VANGUARD GROUP, INC.
012 B000001 84-772
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013 A000001 PRICEWATERHOUSECOOPERS LLP
013 B010001 PHILADELPHIA

013 B020001 PA
 013 B030001 19103
 014 A000001 VANGUARD MARKETING CORP.
 014 B000001 8-21570
 015 A000001 State Street Bank and Trust Company
 PAGE 2
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 015 C030001 02111
 015 E010001 X
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 019 A000000 Y
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 019 C000000 VANGUARDGR
 020 A000001 BARCLAYS CAPITAL INC.
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 022 A000001 J.P. MORGAN SECURITIES INC.
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 022 D000001 106710
 022 A000002 CITIGROUP GLOBAL MARKETS, INC.
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 022 A000003 MERRILL LYNCH, PIERCE, FENNER & SMITH INC.
 022 B000003 13-5674085
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 022 A000004 VANGUARD INTERMEDIATE-TERM TAX EXEMPT FUND
 022 B000004 23-2471389
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 022 A000005 BARCLAYS CAPITAL INC.
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 022 A000006 DEPFA First Albany Securities LLC
 022 B000006 43-2117279
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 022 D000006 0
 022 A000007 VANGUARD HIGH-YIELD TAX-EXEMPT FUND
 022 B000007 23-2473415
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 022 A000008 Vanguard Limited-Term Tax-Exempt Fund
 022 B000008 23-2471390

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PAGE 3

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070 H020000 N
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070 J020000 Y
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070 L020000 N

PAGE 6

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077	Q030000	N
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080	A000000	ICI MUTUAL INSURANCE CO.
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086	D010000	0
086	D020000	0

086 E010000 0

086 E020000 0

086 F010000 0

086 F020000 0

SIGNATURE ANDREW LEIBFREID

TITLE MANAGER

Report of Independent Registered Public Accounting
Firm

To the Board of Trustees of Vanguard Massachusetts Tax-
Exempt Funds and the Shareholders of Vanguard
Massachusetts Tax-Exempt Fund

In planning and performing our audit of the financial statements of Vanguard Massachusetts Tax-Exempt Fund (hereafter referred to as the "Trust") as of and for the year ended November 30, 2012, in accordance with the standards of the Public Company Accounting Oversight Board (United States), we considered the Trust's internal control over financial reporting, including controls over safeguarding securities, as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and to comply with the requirements of Form N-SAR, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Trust's internal control over financial reporting.

The management of the Trust is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls. A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and

that receipts and expenditures of the company are being made only in accordance with authorizations of management and trustees of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of a company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Trust's annual or interim financial statements will not be prevented or detected on a timely basis.

Our consideration of the Trust's internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily disclose all deficiencies in internal control over financial reporting that might be material weaknesses under standards established by the Public Company Accounting Oversight Board (United States). However, we noted no deficiencies in the Trust's internal control over financial reporting and its operation, including controls over safeguarding securities that we consider to be material weaknesses as defined above as of November 30, 2012.

This report is intended solely for the information and use of management and the Board of Trustees of Vanguard Massachusetts Tax-Exempt Funds and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

/s/PricewaterhouseCoopers, LLP
Philadelphia, Pennsylvania
January 14, 2013

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