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STEIGER HEIDI L

Form 3 May 02, 2007

FORM 3

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

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, response... Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting

Person *

À STEIGER HEIDI L

(Last) (First)

(Middle)

Statement

(Month/Day/Year)

04/23/2007

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

EATON VANCE MASSACHUSETTS MUNICIPAL INCOME TRUST [MMV]

4. Relationship of Reporting

Person(s) to Issuer

5. If Amendment, Date Original

Filed(Month/Day/Year)

THE EATON VANCE **BUILDING. 255 STATE**

STREET

(Street)

(State)

(Check all applicable) X Director 10% Owner

Officer Other (give title below) (specify below) 6. Individual or Joint/Group

Filing(Check Applicable Line) _X_ Form filed by One Reporting

Person

Form filed by More than One

Reporting Person

4. Nature of Indirect Beneficial

BOSTON, MAÂ 02109

1. Title of Security

(Instr. 4)

(City)

(Zip)

2. Amount of Securities Beneficially Owned

(Instr. 4)

3. Ownership

Table I - Non-Derivative Securities Beneficially Owned

Ownership Form: (Instr. 5)

Direct (D) or Indirect (I) (Instr. 5)

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

> 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.

SEC 1473 (7-02)

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

Title

1. Title of Derivative Security

3. Title and Amount of Securities Underlying **Derivative Security** (Instr. 4)

5. Conversion Ownership or Exercise Form of Price of Derivative Security:

Direct (D)

6. Nature of Indirect Beneficial Ownership

(Instr. 5)

(Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

> Derivative Security

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Date Expiration Amount or or Indirect
Exercisable Date Number of (I)
Shares (Instr. 5)

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

STEIGER HEIDI L THE EATON VANCE BUILDING 255 STATE STREET BOSTON, MAÂ 02109

X Â Â Â

Signatures

By: Paul M. O'Neil, Attorney in Fact 05/02/2007

**Signature of Reporting Person Date

Explanation of Responses:

No securities are beneficially owned

- * 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).

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.

Reporting Owners 2