

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

**FORM N-PX**

ANNUAL REPORT OF PROXY VOTING RECORD OF  
REGISTERED MANAGEMENT INVESTMENT COMPANY

Investment Company Act file number: 811-4271

**Dreyfus Massachusetts Tax Exempt Bond Fund**

(Exact name of registrant as specified in charter)

c/o The Dreyfus Corporation  
200 Park Avenue  
New York, New York 10166

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(Address of principal executive offices) (Zip code)

Mark N. Jacobs, Esq.  
200 Park Avenue  
New York, New York 10166

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(Name and address of agent for service)

Registrant's telephone number, including area code: (212) 922-6000

Date of fiscal year end: 5/31

Date of reporting period: July 1, 2003-June 30, 2004

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**Item 1. Proxy Voting Record****Dreyfus Massachusetts Tax Exempt Bond Fund**

The Registrant did not hold any voting securities and accordingly did not vote any proxies during the reporting period.

## SIGNATURES

Pursuant to the requirements of the Investment Company Act of 1940, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dreyfus Massachusetts Tax Exempt Bond Fund

By: /s/ Stephen E. Canter  
Stephen E. Canter  
President

Date: August 5, 2004