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MUNIHOLDINGS NEW YORK INSURED FUND INC
 Form N-Q
 January 27, 2006

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

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED
 MANAGEMENT INVESTMENT COMPANY

Investment Company Act File number 811-8217

Name of Fund: MuniHoldings New York Insured Fund, Inc.

Fund Address: P.O. Box 9011
 Princeton, NJ 08543-9011

Name and address of agent for service: Robert C. Doll, Jr., Chief Executive
 Officer, MuniHoldings New York Insured Fund, Inc., 800 Scudders Mill Road,
 Plainsboro, NJ 08536. Mailing address: P.O. Box 9011, Princeton, NJ
 08543-9011

Registrant's telephone number, including area code: (609) 282-2800

Date of fiscal year end: 08/31/2006

Date of reporting period: 09/01/05 - 11/30/05

Item 1 - Schedule of Investments

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of November 30, 2005 (in Thousands)

	Face Amount	Municipal Bonds
New York - 148.6%	\$ 1,500	Albany County, New York, Airport Authority, Airport Revenue Bonds, 5.375% due 12/15/2017 (d)
	1,500	Albany County, New York, Airport Authority, Airport Revenue Bonds, 5.50% due 12/15/2019 (d)
	5,200	Albany County, New York, Airport Authority, Airport Revenue Bonds, 6% due 12/15/2023 (d)
	3,375	Albany, New York, IDA, Civic Facility Revenue Bonds (The University Association-Albany Law School), Series A, 6.75% due 12/01/2029 (1)
	1,000	Albany, New York, Municipal Water Finance Authority, Water and Sewer Revenue Refunding Bonds, Series A, 6.375% due 12/01/2009 (b) (f)
	1,000	Buffalo, New York, GO, Series D, 6% due 12/01/2009 (d) (f)

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1,000	Buffalo, New York, GO, Series D, 6% due 12/01/2009 (d) (f)
1,025	Erie County, New York, GO, Public Improvement, Series A, 5.75% due 10/01/2013 (b)
2,500	Erie County, New York, IDA, School Facility Revenue Bonds (City of Project), 5.75% due 5/01/2019 (d)
5,150	Erie County, New York, IDA, School Facility Revenue Bonds (City of Project), 5.75% due 5/01/2024 (d)
3,000	Long Island Power Authority, New York, Electric System Revenue Bond 5% due 9/01/2029 (a)
5,950	Long Island Power Authority, New York, Electric System Revenue Bond 5% due 9/01/2034 (a)
540	Metropolitan Transportation Authority, New York, Commuter Facilities Refunding Bonds, Series D, 5.125% due 7/01/2022 (e) (i)
7,280	Metropolitan Transportation Authority, New York, Dedicated Tax Fund Bonds, Series A, 5% due 11/15/2011 (b) (f)
6,700	Metropolitan Transportation Authority, New York, Dedicated Tax Fund Refunding Bonds, VRDN, Series B, 2.98% due 11/01/2022 (d) (h)
2,000	Metropolitan Transportation Authority, New York, Revenue Bonds, Series A, 5% due 11/15/2030 (a)
1,350	Metropolitan Transportation Authority, New York, Revenue Bonds, Series A, 5% due 11/15/2034 (a)
3,000	Metropolitan Transportation Authority, New York, Revenue Refunding Series 724X, 8.20% due 11/15/2032 (d) (g)
5,000	Metropolitan Transportation Authority, New York, Revenue Refunding Series A, 5% due 11/15/2030 (d)
2,500	Metropolitan Transportation Authority, New York, Revenue Refunding Series A, 5.25% due 11/15/2031 (b)
29,000	Metropolitan Transportation Authority, New York, Revenue Refunding Series A, 5.75% due 11/15/2032 (d)
1,500	Metropolitan Transportation Authority, New York, Revenue Refunding Series B, 5% due 11/15/2028 (e)
3,500	Metropolitan Transportation Authority, New York, Service Contract Refunding Bonds, Series A, 5% due 7/01/2021 (b)
2,000	Metropolitan Transportation Authority, New York, Service Contract Refunding Bonds, Series A, 5% due 7/01/2025 (b)
2,500	Metropolitan Transportation Authority, New York, Transit Facilities Bonds, Series A, 5% due 11/15/2032 (b)
2,535	Metropolitan Transportation Authority, New York, Transit Facilities Bonds, Series C, 4.75% due 7/01/2012 (d) (f)
1,000	Metropolitan Transportation Authority, New York, Transit Facilities Bonds, Series C-1, 5.50% due 7/01/2008 (e) (f)

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Portfolio Abbreviations

To simplify the listings of MuniHoldings New York Insured Fund, Inc.'s portfolio holdings in the Schedule of Investments, we have abbreviated the names of many of the securities according to the list at right.

AMT	Alternative Minimum Tax (subject to)
COP	Certificates of Participation
DRIVERS	Derivative Inverse Tax-Exempt Receipts
GO	General Obligation Bonds
HFA	Housing Finance Agency
IDA	Industrial Development Authority
IDR	Industrial Development Revenue Bonds
M/F	Multi-Family
PCR	Pollution Control Revenue Bonds
RIB	Residual Interest Bonds
VRDN	Variable Rate Demand Notes

MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of November 30, 2005

(in Thousands)

Face Amount	Municipal Bonds
\$ 6,300	Metropolitan Transportation Authority, New York, Transportation Revenue Refunding Bonds, Series F, 5.25% due 11/15/2027 (e)
2,385	Monroe Woodbury, New York, Central School District, GO, 5.625% due
1,410	Montgomery County, New York, IDA, Lease Revenue Bonds (Hamilton Full Board of Cooperative Educational Services Project), Series A, 5% due
5,210	Nassau Health Care Corporation, New York, Health System Revenue Bonds due 8/01/2009 (d) (f)
2,000	New York City, New York, City Health and Hospital Corporation, Health Revenue Refunding Bonds, Series A, 5.25% due 2/15/2017 (e)
2,340	New York City, New York, City Housing Development Corporation, M/F Revenue Bonds, AMT, Series H-2, 5.125% due 11/01/2034
885	New York City, New York, City IDA, Civic Facility Revenue Bonds (An League Foundation), Series A, 5.50% due 6/01/2022 (e)
1,200	New York City, New York, City IDA, Civic Facility Revenue Refunding (Nightingale-Bamford School), 5.25% due 1/15/2017 (a)
12,700	New York City, New York, City IDA, IDR (Japan Airlines Company), AMT due 11/01/2015 (d)
7,965	New York City, New York, City IDA, Parking Facility Revenue Bonds (Charter-New York Presbyterian), 5.75% due 12/15/2029 (d)
5,000	New York City, New York, City IDA, Special Facilities Revenue Bonds (One Group Association Project), AMT, 6.125% due 1/01/2024 (e)

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1,500	New York City, New York, City IDA, Special Facilities Revenue Refund (Terminal One Group Association Project), AMT, 5.50% due 1/01/2024
500	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System, Crossover Revenue Refunding Bonds, Series F, 5% due 6/15/2009 (b) (f)
11,500	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System Revenue Bonds, RIB, Series 726X, 8.20% due 6/15/2027 (b) (f)
2,850	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System Revenue Bonds, Series A, 5.75% due 6/15/2009 (b) (f)
3,970	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System Revenue Bonds, Series B, 5.75% due 6/15/2006 (e) (f)
11,000	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System Revenue Bonds, Series B, 5.75% due 6/15/2007 (e) (f)
1,250	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System, Revenue Refunding Bonds, Series A, 5.125% due 6/15/2009 (b) (f)
7,380	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System, Revenue Refunding Bonds, Series B, 5.75% due 6/15/2009 (b) (f)

MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of November 30, 2005

(in Thousands)

Face
Amount Municipal Bonds

\$ 1,000	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System, Revenue Refunding Bonds, VRDN, Series A, 2.97% due 6/15/2033 (b)
3,300	New York City, New York, City Municipal Water Finance Authority, Wa Sewer System Revenue Refunding Bonds, VRDN, Series G, 2.93% due 6/15/2033 (b)
1,145	New York City, New York, City Transitional Finance Authority, Future Revenue Bonds, Series B, 5.50% due 2/01/2012 (e)
805	New York City, New York, City Transitional Finance Authority, Future Revenue Bonds, Series B, 5.50% due 2/01/2013 (e)
6,405	New York City, New York, City Transitional Finance Authority, Future Revenue Bonds, Series B, 6.25% due 11/15/2018 (b)
1,180	New York City, New York, City Transitional Finance Authority, Future Revenue Bonds, Series C, 5.50% due 5/01/2009 (f)
16,200	New York City, New York, City Transitional Finance Authority, Future Revenue Bonds, Series C, 5% due 2/01/2033 (b)
2,500	New York City, New York, City Transitional Finance Authority, Future Revenue Bonds, Series E, 5.25% due 2/01/2022 (e)

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1,000	New York City, New York, City Transitional Finance Authority, Revenue Bonds, Series A, 5% due 11/15/2026 (b)
4,750	New York City, New York, GO, RIB, Series 725X, 8.20% due 3/15/2027
880	New York City, New York, GO, Refunding, Series A, 6.375% due 5/15/2027
3,700	New York City, New York, GO, Refunding, Series A, 6.25% due 5/15/2027
4,500	New York City, New York, GO, Series B, 5.75% due 8/01/2013 (e)
3,750	New York City, New York, GO, Series D, 5.25% due 10/15/2023
5,000	New York City, New York, GO, Series D, 5% due 11/01/2034
1,850	New York City, New York, GO, Series I, 6.25% due 4/15/2007 (e) (f)
8,000	New York City, New York, GO, Series J, 5% due 5/15/2023
11,500	New York City, New York, GO, Series M, 5% due 4/01/2035
1,150	New York City, New York, GO, Sub-Series C-1, 5.25% due 8/15/2026
800	New York City, New York, GO, VRDN, Sub-Series A-6, 2.97% due 11/01/2026
4,900	New York City, New York, IDA, Civic Facility Revenue Bonds (Ethical Fieldston School Project), Sub-Series B-1, 4.50% due 6/01/2035 (k)
1,250	New York City, New York, Sales Tax Asset Receivable Corporation Revenue DRIVERS, Series 1133Z, 7.147% due 10/15/2012 (a) (g)
3,000	New York City, New York, Sales Tax Asset Receivable Corporation Revenue Series A, 5% due 10/15/2029 (a)
13,350	New York City, New York, Sales Tax Asset Receivable Corporation Revenue Series A, 5% due 10/15/2032 (a)
1,745	New York City, New York, Sales Tax Asset Receivable Corporation Revenue Series A, 4.50% due 10/15/2033 (a)
3,950	New York City, New York, Trust for Cultural Resources, Revenue Refunding (American Museum of Natural History), Series A, 5% due 7/01/2036 (e)
21,700	New York Convention Center Development Corporation, New York, Revenue (Hotel Unit Fee Secured), 5% due 11/15/2035 (a)

MuniHoldings New York Insured Fund, Inc.
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(in Thousands)

Face
 Amount Municipal Bonds

\$ 1,000 New York State Dormitory Authority, Hospital Revenue Refunding Bonds (Presbyterian Hospital), 5.50% due 8/01/2011 (a) (c)

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2,000	New York State Dormitory Authority, Hospital Revenue Refunding Bonds (General Hospital), 5.75% due 2/15/2017 (k)
1,535	New York State Dormitory Authority, Lease Revenue Bonds (Municipal Facilities Improvement Program), Series 1, 5.50% due 1/15/2014 (d)
645	New York State Dormitory Authority, Lease Revenue Bonds (Office Facilities Audit and Control), 5.50% due 4/01/2023 (e)
1,340	New York State Dormitory Authority Revenue Bonds (853 Schools Program Issue 2, Series E, 5.75% due 7/01/2019 (a)
1,200	New York State Dormitory Authority Revenue Bonds (Cooper Union of Science), 6.25% due 7/01/2029 (e)
2,058	New York State Dormitory Authority Revenue Bonds (Gustavus Adolphus Family Services, Inc.), Series B, 5.50% due 7/01/2018 (a)
6,750	New York State Dormitory Authority Revenue Bonds (Interfaith Medical Center Series D, 5.40% due 2/15/2028 (e)
1,585	New York State Dormitory Authority Revenue Bonds (Long Island University Series B, 5.50% due 9/01/2020 (l)
1,250	New York State Dormitory Authority Revenue Bonds (Long Island University Series B, 5.25% due 9/01/2028 (l)
1,180	New York State Dormitory Authority Revenue Bonds (New York State Real Estate Association), Series A, 5.25% due 7/01/2019 (j)
1,000	New York State Dormitory Authority Revenue Bonds (New York State Real Estate Association), Series A, 5.125% due 7/01/2023 (j)
1,845	New York State Dormitory Authority Revenue Bonds (Pace University), due 7/01/2010 (e) (f)
3,500	New York State Dormitory Authority Revenue Bonds (Pace University), due 7/01/2010 (e) (f)
2,150	New York State Dormitory Authority Revenue Bonds (Saint Barnabas Hospital), 5.45% due 8/01/2035 (a) (c)
1,240	New York State Dormitory Authority Revenue Bonds (School Districts Program), Series D, 5% due 10/01/2030 (e)
6,900	New York State Dormitory Authority Revenue Bonds (School Districts Program), Series E, 5.75% due 10/01/2030 (e)
1,135	New York State Dormitory Authority Revenue Bonds (Upstate Community College Series A, 6% due 7/01/2010 (d) (f)
190	New York State Dormitory Authority Revenue Bonds (Upstate Community College Series A, 6% due 7/01/2010 (d) (f)
270	New York State Dormitory Authority Revenue Bonds (Upstate Community College Series A, 6% due 7/01/2010 (d) (f)
3,700	New York State Dormitory Authority, Revenue Refunding Bonds (Bronx-Hospital Center), Series E, 5.20% due 2/15/2013 (e)
1,865	New York State Dormitory Authority, Revenue Refunding Bonds (City University of New York System), Series 1, 5.25% due 7/01/2014 (b)

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3,400	New York State Dormitory Authority, Revenue Refunding Bonds (Saint Hospital and Rehabilitation Center), Series A, 5.625% due 7/01/2012
1,370	New York State Dormitory Authority, Revenue Refunding Bonds (School Financing Program), Series I, 5.75% due 10/01/2018 (e)
4,485	New York State Dormitory Authority, Revenue Refunding Bonds, Series due 2/15/2007 (e) (f) (i)
8,300	New York State Dormitory Authority, State Personal Income Tax Revenue (Education), Series F, 5% due 3/15/2035
6,500	New York State Dormitory Authority, State University Educational Facilities Revenue Refunding Bonds (1989 Resources), 6% due 5/15/2012 (e)

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(in Thousands)

Face
 Amount Municipal Bonds

\$ 1,550	New York State Dormitory Authority, Supported Debt Revenue Bonds (M Facilities), Series B, 5.25% due 2/15/2014 (f)
285	New York State Dormitory Authority, Supported Debt Revenue Bonds (M Facilities), Series B, 5.25% due 2/15/2023
1,060	New York State Dormitory Authority, Supported Debt Revenue Bonds (M Facilities), Series D, 5.875% due 8/15/2010 (d) (f)
2,300	New York State Dormitory Authority, Supported Debt Revenue Bonds (S University Dormitory Facilities), Series B, 4.375% due 7/01/2030 (e)
1,000	New York State Dormitory Authority, Supported Debt Revenue Refunding (Department of Health), Series A, 5% due 7/01/2025 (j)
6,000	New York State Energy Research and Development Authority, Gas Facilities Revenue Refunding Bonds (Brooklyn Union Gas Company/Keyspan), AMT, 4.70% due 2/01/2024 (b)
6,000	New York State Energy Research and Development Authority, PCR, Refu (Central Hudson Gas and Electric), Series A, 5.45% due 8/01/2027 (a)
6,000	New York State Environmental Facilities Corporation, Water Facilities Bonds (Long Island Water Corp. Project), AMT, Series A, 4.90% due 1
4,400	New York State Environmental Facilities Corporation, Water Facilities Refunding Bonds (Spring Valley Water Company), Series B, 6.15% due
2,000	New York State, HFA, Revenue Refunding Bonds (Fulton Manor), Series due 11/15/2025 (a) (c)
1,560	New York State, HFA, Revenue Refunding Bonds (Housing Mortgage Proj Series A, 6.10% due 11/01/2015 (d)

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750	New York State, HFA, State Personal Income Tax Revenue Bonds (Economic Development and Housing), Series A, 5% due 9/15/2023 (e)
6,800	New York State Medical Care Facilities Finance Agency, Revenue Bonds (Montefiore Medical Center), Series A, 5.75% due 2/15/2025 (a) (c)
2,805	New York State Mortgage Agency, Homeowner Mortgage Revenue Bonds, Series 84, 5.90% due 4/01/2022 (e)
2,140	New York State Mortgage Agency, Homeowner Mortgage Revenue Refunding Bonds, AMT, Series 67, 5.70% due 10/01/2017 (e)
13,285	New York State Mortgage Agency, Homeowner Mortgage Revenue Refunding Bonds, AMT, Series 67, 5.80% due 10/01/2028 (e)
1,000	New York State Mortgage Agency, Homeowner Mortgage Revenue Refunding Bonds, Series 61, 5.80% due 10/01/2017
2,100	New York State Mortgage Agency, Homeowner Mortgage Revenue Refunding Bonds, Series 83, 5.55% due 10/01/2027 (e)
3,500	New York State Mortgage Agency Revenue Bonds, AMT, Series 27, 5.80% due 10/01/2020
5,600	New York State Mortgage Agency Revenue Bonds, AMT, Series 27, 5.875% due 4/01/2030 (e)
1,265	New York State Mortgage Agency, Revenue Refunding Bonds, AMT, Series 27, due 4/01/2030 (e)
2,000	New York State Municipal Bond Bank Agency, Special School Purpose Revenue Bonds, Series C, 5.25% due 6/01/2019
3,900	New York State Municipal Bond Bank Agency, Special School Purpose Revenue Bonds, Series C, 5.25% due 6/01/2020
5,000	New York State Thruway Authority, General Revenue Bonds, Series F, due 1/01/2030 (a)

MuniHoldings New York Insured Fund, Inc.
Schedule of Investments as of November 30, 2005

(in Thousands)

Face
Amount Municipal Bonds

\$ 2,000	New York State Thruway Authority, General Revenue Refunding Bonds, 4.75% due 1/01/2029 (d)
6,000	New York State Thruway Authority, General Revenue Refunding Bonds, 4.75% due 1/01/2030 (d)
5,000	New York State Thruway Authority, Highway and Bridge Trust Fund Revenue Bonds, Series B-1, 5.75% due 4/01/2010 (b) (f)

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3,000	New York State Thruway Authority, Highway and Bridge Trust Fund Rev Series B-1, 5.75% due 4/01/2010 (b) (f)
3,095	New York State Thruway Authority, Local Highway and Bridge Service Revenue Refunding Bonds, 6% due 4/01/2012 (e)
3,045	New York State Thruway Authority, Second General Highway and Bridge Revenue Bonds, Series A, 5.25% due 4/01/2013 (e) (f)
3,000	New York State Urban Development Corporation, Personal Income Tax R Bonds, Series C-1, 5% due 3/15/2013 (e) (f)
1,000	Niagara Falls, New York, City School District, COP, Refunding (High Facility), 5% due 6/15/2028 (d)
1,700	Oneida County, New York, IDA, Civic Facilities Revenue Bonds (Mohaw Series A, 5.20% due 2/01/2013 (d)
1,800	Oneida-Herkimer, New York, Solid Waste Management Authority, Solid Revenue Refunding Bonds, 5.50% due 4/01/2013 (d)
2,500	Port Authority of New York and New Jersey, Consolidated Revenue Bon One Hundred Thirty-Seventh Series, 5.125% due 7/15/2030 (d)
6,000	Port Authority of New York and New Jersey, Revenue Refunding Bonds, AMT, Series 177, 8.61% due 10/15/2032 (e) (g)
13,365	Port Authority of New York and New Jersey, Special Obligation Reven DRIVERS, AMT, Series 278, 8.109% due 12/01/2022 (e) (g)
3,000	Port Authority of New York and New Jersey, Special Obligation Reven (JFK International Air Terminal LLC), AMT, Series 6, 6.25% due 12/0
7,830	Port Authority of New York and New Jersey, Special Obligation Reven (JFK International Air Terminal LLC), AMT, Series 6, 6.25% due 12/0
7,000	Port Authority of New York and New Jersey, Special Obligation Reven (JFK International Air Terminal LLC), AMT, Series 6, 5.90% due 12/0
2,340	Rome, New York, City School District, GO, 5.50% due 6/15/2009 (d)
5,000	Schenectady, New York, IDA, Civic Facility Revenue Bonds (Union Col Project), Series A, 5.45% due 12/01/2029 (a)
3,000	Schenectady, New York, IDA, Civic Facility Revenue Refunding Bonds College Project), Series A, 5.625% due 7/01/2031 (a)
4,355	Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), AMT, 5 due 6/01/2027
4,660	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Reven Bonds (Ogden Martin System Huntington Project), AMT, 6% due 10/01/2
5,000	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Reven Bonds (Ogden Martin System Huntington Project), AMT, 6.15% due 10/0
3,530	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Reven Bonds (Ogden Martin System Huntington Project), AMT, 6.25% due 10/0
2,250	Suffolk County, New York, Public Improvement, GO, Series B, 4.50% due 11/01/2024 (e)

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(in Thousands)

Face Amount	Municipal Bonds
\$ 5,000	Tobacco Settlement Financing Corporation of New York Revenue Bonds, 5.25% due 6/01/2020 (a)
20,275	Tobacco Settlement Financing Corporation of New York Revenue Bonds, 5.25% due 6/01/2021 (a)
2,000	Tobacco Settlement Financing Corporation of New York Revenue Bonds, 5.25% due 6/01/2022 (a)
3,700	Tobacco Settlement Financing Corporation of New York Revenue Bonds, 5.50% due 6/01/2021
12,000	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding 5.25% due 11/15/2023 (e)
8,315	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding 5% due 11/15/2032 (e)
2,095	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Series A, 5% due 1/01/2012 (e) (f)
355	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Series A, 5% due 1/01/2032 (e)
1,500	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Series B, 5% due 11/15/2032 (e)
2,465	Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue Bonds, 5% due 11/15/2028 (a)
6,000	Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue Bonds, Series A, 5.25% due 11/15/2030 (e)
7,000	Westchester County, New York, IDA, Civic Facility Revenue Bonds (Purchase College Foundation Housing Project), Series A, 5.75% due 12/01/2031
1,795	Yonkers, New York, GO, Series A, 5.75% due 10/01/2010 (b)
Guam - 1.1%	3,700 A.B. Won Guam International Airport Authority, General Revenue Refunding AMT, Series C, 5.25% due 10/01/2021 (e)
	1,050 A.B. Won Guam International Airport Authority, General Revenue Refunding AMT, Series C, 5.25% due 10/01/2022 (e)
Puerto Rico - 18.1%	4,800 Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Bonds, 5.25% due 7/01/2017 (b)
	1,250 Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Bonds, Trust Receipts, Class R, Series B, 8.358% due 7/01/2022

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10,000	Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Refunding Bonds, Series D, 5.75% due 7/01/2012 (f)
9,200	Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Refunding Bonds, Series K, 5% due 7/01/2035
3,750	Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Refunding Bonds, Series L, 5.25% due 7/01/2041 (j)
11,780	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.62%* due 7/01/2031
5,500	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.66%* due 7/01/2033
9,300	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.66%* due 7/01/2034
6,700	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.67%* due 7/01/2037
10,000	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Revenue Bonds, Series B, 5% due 7/01/2041
4,750	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Revenue Bonds, Series B, 5% due 7/01/2041 (j)
7,475	Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.25% due 7/01/2029
4,750	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series N, 5.25% due 7/01/2029

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(in Thousands)

Face
 Amount Municipal Bonds

\$ 4,850	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series R, 5.25% due 7/01/2029 (j)
4,950	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series R, 5.25% due 7/01/2030 (k)
5,600	Puerto Rico Public Finance Corporation Revenue Bonds, DRIVERS, Series G, 8.013% due 8/01/2030 (g)
Total Municipal Bonds (Cost - \$746,889) - 167.8%	

Shares
 Held Short-Term Securities

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45 CMA New York Municipal Money Fund (m)

Total Short-Term Securities (Cost - \$45) - 0.0%
Total Investments (Cost - \$746,934**) - 167.8%
Other Assets Less Liabilities - 0.5%
Preferred Stock, at Redemption Value - (68.3%)
Net Assets Applicable to Common Stock - 100.0%

* Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.

** The cost and unrealized appreciation (depreciation) of investments as of November 30, 2005, as computed for federal income tax purposes, were as follows:

Aggregate cost	\$ 746,953
	=====
Gross unrealized appreciation	\$ 26,022
Gross unrealized depreciation	(3,501)

Net unrealized appreciation	\$ 22,521
	=====

- (a) AMBAC Insured.
- (b) FGIC Insured.
- (c) FHA Insured.
- (d) FSA Insured.
- (e) MBIA Insured.
- (f) Prerefunded.
- (g) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (h) Security may have a maturity of more than one year at time of issuance, but has variable rate and demand features that qualify it as a short-term security. The rate disclosed is that currently in effect. This rate changes periodically based upon prevailing market rates.
- (i) Escrowed to maturity.
- (j) CIFG Insured.
- (k) XL Capital Insured.
- (l) Radian Insured.
- (m) Investments in companies considered to be an affiliate of the Fund, for purposes of Section 2(a)(3) of the Investment Company Act of 1940, were as follows:

Affiliate	Net Activity	Dividend Income
CMA New York Municipal Money Fund	2	\$2

Item 2 - Controls and Procedures

- 2(a) - The registrant's certifying officers have reasonably designed such disclosure controls and procedures to ensure material information

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relating to the registrant is made known to us by others particularly during the period in which this report is being prepared. The registrant's certifying officers have determined that the registrant's disclosure controls and procedures are effective based on our evaluation of these controls and procedures as of a date within 90 days prior to the filing date of this report.

- 2(b) - There were no changes in the registrant's internal control over financial reporting (as defined in Rule 30a-3(d) under the Act (17 CFR 270.30a-3(d)) that occurred during the last fiscal quarter of the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

Item 3 - Exhibits

Certifications - Attached hereto

Pursuant to the requirements of the Securities Exchange Act of 1934 and 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.

MuniHoldings New York Insured Fund, Inc.

By: /s/ Robert C. Doll, Jr.

Robert C. Doll, Jr.
Chief Executive Officer
MuniHoldings New York Insured Fund, Inc.

Date: January 25, 2006

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Robert C. Doll, Jr.

Robert C. Doll, Jr.
Chief Executive Officer
MuniHoldings New York Insured Fund, Inc.

Date: January 25, 2006

By: /s/ Donald C. Burke

Donald C. Burke
Chief Financial Officer
MuniHoldings New York Insured Fund, Inc.

Date: January 25, 2006