

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

MUNIHOLDINGS NEW YORK INSURED FUND INC
 Form N-Q
 July 26, 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: 03/01/06 - 05/31/06

Item 1 - Schedule of Investments

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of May 31, 2006 (in Thousands)

	Face Amount	Municipal Bonds
New York - 148.2%		Albany County, New York, Airport Authority, Airport Revenue Bonds,
	\$ 1,500	5.375% due 12/15/2017
	1,500	5.50% due 12/15/2019
	5,200	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 (k)
	1,000	Albany, New York, Municipal Water Finance Authority, Water and Sewer Refunding Bonds, Series A, 6.375% due 12/01/2009 (e) (j)
	2,000	Buffalo, New York, GO, Series D, 6% due 12/01/2009 (g) (j)
	1,025	Erie County, New York, GO, Public Improvement, Series A, 5.75% due
	2,500	Erie County, New York, IDA, School Facility Revenue Bonds (City of (g): 5.75% due 5/01/2019

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

5,150	5.75% due 5/01/2024
3,000	Long Island Power Authority, New York, Electric System Revenue Bonds, Series A, 5% due 9/01/2029
5,950	5% due 9/01/2034
3,000	Long Island Power Authority, New York, Electric System Revenue Refunding Bonds, Series B, 5% due 12/01/2035
3,750	Madison County, New York, IDA, Civic Facility Revenue Bonds (Colgate Project), Series A, 5% due 7/01/2035 (a)
5,000	Metropolitan Transportation Authority, New York, Dedicated Tax Revenue Bonds, Series A, 5% due 11/15/2011 (e) (j)
3,075	Metropolitan Transportation Authority, New York, Revenue Bonds, Series A, 5% due 11/15/2033 (a)

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 below.

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

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of May 31, 2006 (in Thousands)

Face Amount	Municipal Bonds
\$ 3,000	Metropolitan Transportation Authority, New York, Revenue Refunding Bonds, Series A, 5% due 11/15/2030 (g)
10,000	RIB, Series 724X, 7.79% due 11/15/2032 (g) (n)
2,500	Series A, 5.25% due 11/15/2031 (e)
29,000	Series A, 5.75% due 11/15/2032 (g)
1,500	Series B, 5% due 11/15/2028 (i)
3,500	Metropolitan Transportation Authority, New York, Service Contract Bonds, Series A (e): 5% due 7/01/2021
2,000	5% due 7/01/2025
	Metropolitan Transportation Authority, New York, Transit Facilities Bonds, Series A (j):

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

2,535	Series C, 4.75% due 7/01/2012 (g)
1,000	Series C-1, 5.50% due 7/01/2008 (i)

	Metropolitan Transportation Authority, New York, Transportation Revenue Bonds, Series A:
1,500	5% due 11/15/2026 (g)
2,500	5% due 11/15/2032 (e)

6,300	Metropolitan Transportation Authority, New York, Transportation Revenue Bonds, Series F, 5.25% due 11/15/2027 (i)

1,160	Montgomery County, New York, IDA, Lease Revenue Bonds (Hamilton Falls Board of Cooperative Educational Services Project), Series A, 5% due 11/15/2015 (g)

4,210	Nassau Health Care Corporation, New York, Health System Revenue Bonds, Series A, 5.50% due 8/01/2009 (g) (j)

2,000	New York City, New York, City Health and Hospital Corporation, Health System Revenue Bonds, Series A, 5.25% due 2/15/2017 (i)

	New York City, New York, City Housing Development Corporation, M/F Revenue Bonds:
2,340	AMT, Series H-2, 5.125% due 11/01/2034
3,500	Series F-1, 4.65% due 11/01/2025

885	New York City, New York, City IDA, Civic Facility Revenue Bonds (American League Foundation), Series A, 5.50% due 6/01/2022 (i)

1,200	New York City, New York, City IDA, Civic Facility Revenue Refunding Bonds (Nightingale-Bamford School), 5.25% due 1/15/2017 (a)

12,700	New York City, New York, City IDA, IDR (Japan Airlines Company), A, 5.50% due 11/01/2015 (g)

7,965	New York City, New York, City IDA, Parking Facility Revenue Bonds (Charter-New York Presbyterian), 5.75% due 12/15/2029 (g)

1,500	New York City, New York, City IDA, Special Facility Revenue Refunding Bonds (Terminal One Group Association Project), AMT, 5.50% due 1/01/2024 (g)

6,720	New York City, New York, City Municipal Financing Authority, Water Revenue Bonds, 5% due 6/15/2036 (i)

500	New York City, New York, City Municipal Water Finance Authority, Water System, Crossover Revenue Refunding Bonds, Series F, 5% due 6/15/2027 (i) (n)

MuniHoldings New York Insured Fund, Inc.
Schedule of Investments as of May 31, 2006

(in Thousands)

Face
Amount Municipal Bonds

New York City, New York, City Municipal Water Finance Authority, Water System Revenue Bonds:
\$11,500 RIB, Series 726X, 7.79% due 6/15/2027 (i) (n)

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

2,850	Series A, 5.75% due 6/15/2009 (e) (j)
11,000	Series B, 5.75% due 6/15/2007 (i) (j)

	New York City, New York, City Municipal Water Finance Authority, W System, Revenue Refunding Bonds:
1,250	Series A, 5.125% due 6/15/2034 (i)
5,500	Series A, 5% due 6/15/2035 (a)
2,400	Series B, 5% due 6/15/2036 (g)
1,750	Series C, 5% due 6/15/2035 (i)

	New York City, New York, City Transitional Finance Authority, Futu Revenue Bonds:
1,145	Series B, 5.50% due 2/01/2012 (i)
805	Series B, 5.50% due 2/01/2013 (i)
6,405	Series B, 6.25% due 11/15/2018 (e)
1,180	Series C, 5.50% due 5/01/2009 (j)
16,200	Series C, 5% due 2/01/2033 (e)
2,500	Series E, 5.25% due 2/01/2022 (i)

1,000	New York City, New York, City Transitional Finance Authority, Reve Bonds, Series A, 5% due 11/15/2026 (e)

	New York City, New York, GO:
4,750	RIB, Series 725X, 7.79% due 3/15/2027 (g) (n)
4,500	Series B, 5.75% due 8/01/2013 (i)
3,750	Series D, 5.25% due 10/15/2023
2,500	Series D, 5% due 11/01/2034
1,850	Series I, 6.25% due 4/15/2007 (i) (j)
8,000	Series J, 5% due 5/15/2023
8,300	Series M, 5% due 4/01/2035
1,150	Sub-Series C-1, 5.25% due 8/15/2026

	New York City, New York, GO, Refunding, Series A:
880	6.375% due 5/15/2010 (e) (j)
3,700	6.25% due 5/15/2026 (g)

2,225	New York City, New York, IDA, Civic Facility Revenue Bonds (Ethica Fieldston School Project), Sub-Series B-1, 4.50% due 6/01/2035 (m)

	New York City, New York, Sales Tax Asset Receivable Corporation Re
1,250	DRIVERS, Series 1133Z, 6.712% due 10/15/2012 (n)
18,850	Series A, 5% due 10/15/2032
1,645	Series A, 4.50% due 10/15/2033

3,950	New York City, New York, Trust for Cultural Resources, Revenue Ref (American Museum of Natural History), Series A, 5% due 7/01/2036 (

MuniHoldings New York Insured Fund, Inc.
Schedule of Investments as of May 31, 2006

(in Thousands)

Face
Amount Municipal Bonds

\$10,500 New York Convention Center Development Corporation, New York, Reve
DRIVERS, Series 1247Z, 6.212% due 11/15/2013 (n)

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

14,480	(Hotel Unit Fee Secured), 5% due 11/15/2035

	New York State Dormitory Authority, Hospital Revenue Refunding Bonds:
1,000	(New York Presbyterian Hospital), 5.50% due 8/01/2011 (a) (f)
2,000	(North General Hospital), 5.75% due 2/15/2017 (m)

	New York State Dormitory Authority, Lease Revenue Bonds:
1,535	(Municipal Health Facilities Improvement Program), Series 1, 5.5% due 1/15/2014 (g)
645	(Office Facilities Audit and Control), 5.50% due 4/01/2023 (i)

	New York State Dormitory Authority Revenue Bonds:
1,340	(853 Schools Program), Issue 2, Series E, 5.75% due 7/01/2019 (a)
1,200	(Cooper Union of Advance Science), 6.25% due 7/01/2029 (i)
2,058	(Gustavus Adolphus Child & Family Services, Inc.), Series B, 5.5% due 7/01/2018 (a)
6,750	(Interfaith Medical Center), Series D, 5.40% due 2/15/2028 (i)
1,585	(Long Island University), Series B, 5.50% due 9/01/2020 (k)
1,250	(Long Island University), Series B, 5.25% due 9/01/2028 (k)
1,180	(New York State Rehabilitation Association), Series A, 5.25% due 7/01/2010 (i) (j)
1,000	(New York State Rehabilitation Association), Series A, 5.125% due 7/01/2010 (i) (j)
5,345	(Pace University), 6% due 7/01/2010 (i) (j)
2,150	(Saint Barnabas Hospital), 5.45% due 8/01/2035 (a) (f)
1,240	(School Districts Financing Program), Series D, 5% due 10/01/2030 (i)
6,900	(School Districts Financing Program), Series E, 5.75% due 10/01/2030 (i)
1,405	(Upstate Community Colleges), Series A, 6% due 7/01/2010 (g) (j)

	New York State Dormitory Authority, Revenue Refunding Bonds:
3,700	(Bronx-Lebanon Hospital Center), Series E, 5.20% due 2/15/2013 (i)
1,865	(City University System), Series 1, 5.25% due 7/01/2014 (e)
3,400	(Saint Charles Hospital and Rehabilitation Center), Series A, 5.5% due 7/01/2012 (i)
1,370	(School District Financing Program), Series I, 5.75% due 10/01/2030 (i)
4,485	Series B, 5.50% due 8/15/2017 (i)

6,250	New York State Dormitory Authority, State University Educational Facilities Revenue Refunding Bonds (1989 Resources), 6% due 5/15/2012 (i)

	New York State Dormitory Authority, Supported Debt Revenue Bonds (Health Facilities):
1,550	Series B, 5.25% due 2/15/2014 (j)
285	Series B, 5.25% due 2/15/2023
1,060	Series D, 5.875% due 8/15/2010 (g) (j)

1,000	New York State Dormitory Authority, Supported Debt Revenue Refunding Bonds (Department of Health), Series A, 5% due 7/01/2025 (c)

12,960	New York State Energy Research and Development Authority, Gas Facilities Revenue Refunding Bonds (Brooklyn Union Gas Company/Keyspan), AMT, Series A, 5.5% due 2/01/2024 (e)

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of May 31, 2006

(in Thousands)

Face
 Amount Municipal Bonds

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

\$ 6,000	New York State Energy Research and Development Authority, PCR, Ref (Hudson Gas and Electric), Series A, 5.45% due 8/01/2027 (a)
6,000	New York State Environmental Facilities Corporation, Water Facilities (Long Island Water Corp. Project), AMT, Series A, 4.90% due 10/01/2027 (i)
4,400	New York State Environmental Facilities Corporation, Water Facilities Refunding Bonds (Spring Valley Water Company), Series B, 6.15% due 10/01/2027 (i)
1,000	New York State, GO, Series A, 4% due 3/15/2022 (e)
750	New York State Housing Finance Agency, State Personal Income Tax Refunding Bonds (Economic Development and Housing), Series A, 5% due 9/15/2023 (i)
6,800	New York State Medical Care Facilities Finance Agency, Revenue Bonds (Medical Center), Series A, 5.75% due 2/15/2025 (a) (f)
2,805	New York State Mortgage Agency, Homeowner Mortgage Revenue Bonds, Series 84, 5.90% due 4/01/2022 (i)
1,750	Series 130, 4.80% due 10/01/2037
2,140	New York State Mortgage Agency, Homeowner Mortgage Revenue Refunding Bonds, AMT, Series 67, 5.70% due 10/01/2017
13,285	AMT, Series 67, 5.80% due 10/01/2028
2,100	Series 83, 5.55% due 10/01/2027
3,500	New York State Mortgage Agency Revenue Bonds, AMT, Series 27: 5.80% due 10/01/2020
655	5.875% due 4/01/2030 (i)
1,180	New York State Mortgage Agency, Revenue Refunding Bonds, AMT, Series 27, 5.80% due 10/01/2020 (i)
2,000	New York State Municipal Bond Bank Agency, Special School Purpose Series C: 5.25% due 6/01/2019
3,900	5.25% due 6/01/2020
5,000	New York State Thruway Authority, General Revenue Bonds, Series F, 5.00% due 1/01/2030 (a)
2,000	New York State Thruway Authority, General Revenue Refunding Bonds, 4.75% due 1/01/2029
9,250	4.75% due 1/01/2030
2,500	5% due 1/01/2030
8,000	New York State Thruway Authority, Highway and Bridge Trust Fund Revenue Bonds, Series B-1, 5.75% due 4/01/2010 (e) (j)
3,045	New York State Thruway Authority, Second General Highway and Bridge Revenue Bonds, Series A, 5.25% due 4/01/2013 (i) (j)
3,000	New York State Urban Development Corporation, Personal Income Tax Refunding Bonds, Series C-1, 5% due 3/15/2013 (i) (j)
2,000	(State Facilities), Series A-1, 5% due 3/15/2029 (e)
1,000	Niagara Falls, New York, City School District, COP, Refunding Bonds (High School Facility), 5% due 6/15/2028 (g)
1,700	Oneida County, New York, IDA, Civic Facilities Revenue Bonds (Mohawk Valley Community College)

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

Series A, 5.20% due 2/01/2013 (g)

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of May 31, 2006 (in Thousands)

Face Amount	Municipal Bonds
\$ 1,800	Oneida-Herkimer, New York, Solid Waste Management Authority, Solid Refunding Bonds, 5.50% due 4/01/2013 (g)
2,500	Port Authority of New York and New Jersey, Consolidated Revenue Bonds, Hundred Thirty-Seventh Series, 5.125% due 7/15/2030 (g)
12,000	Port Authority of New York and New Jersey Revenue Refunding Bonds, Series, 6% due 10/15/2032 (i)
13,365	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (DRIVERS, AMT, Series 278, 7.675% due 12/01/2022 (i)(n)
	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (International Air Terminal LLC), AMT, Series 6 (i):
3,000	6.25% due 12/01/2011
7,830	6.25% due 12/01/2015
7,000	5.90% due 12/01/2017
2,340	Rome, New York, City School District, GO, 5.50% due 6/15/2009 (g)
5,000	Schenectady, New York, IDA, Civic Facility Revenue Bonds (Union County Project), Series A, 5.45% due 12/01/2029 (a)
3,000	Schenectady, New York, IDA, Civic Facility Revenue Refunding Bonds (Union County Project), Series A, 5.625% due 7/01/2031 (a)
4,355	Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), AMT, due 6/01/2027
	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Revenue Bonds (Ogden Martin System Huntington Project), AMT (a):
4,660	6% due 10/01/2010
5,000	6.15% due 10/01/2011
3,530	6.25% due 10/01/2012
1,800	Suffolk County, New York, Public Improvement, GO, Series B, 4.50%
	Tobacco Settlement Financing Corporation of New York Revenue Bonds
5,000	Series A-1, 5.25% due 6/01/2020 (a)
20,275	Series A-1, 5.25% due 6/01/2021 (a)
2,000	Series A-1, 5.25% due 6/01/2022 (a)
3,700	Series C-1, 5.50% due 6/01/2021
	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds
12,000	5.25% due 11/15/2023
8,315	5% due 11/15/2032
2,095	Series A, 5% due 1/01/2012 (j)

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

1,500	Series B, 5% due 11/15/2032

	Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue
2,465	5% due 11/15/2028 (a)
6,000	Series A, 5.25% due 11/15/2030 (i)

7,000	Westchester County, New York, IDA, Civic Facility Revenue Bonds (P Foundation Housing Project), Series A, 5.75% due 12/01/2031 (a)

1,795	Yonkers, New York, GO, Series A, 5.75% due 10/01/2010 (e) (j)

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of May 31, 2006 (in Thousands)

	Face Amount	Municipal Bonds

Guam - 1.1%		A.B. Won Guam International Airport Authority, General Revenue Refunding Bonds, Series C (i):
	\$ 3,700	5.25% due 10/01/2021
	1,050	5.25% due 10/01/2022

Puerto Rico - 13.7%		Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Bonds:
	4,800	5.25% due 7/01/2017 (e)
	1,250	Trust Receipts, Class R, Series B, 7.987% due 7/01/2035 (i) (n)

		Puerto Rico Commonwealth Highway and Transportation Authority, Transportation Revenue Refunding Bonds:
	10,000	Series D, 5.75% due 7/01/2012 (j)
	2,000	Series K, 5% due 7/01/2035 (b)
	3,750	Series L, 5.25% due 7/01/2041 (c)

		Puerto Rico Commonwealth Infrastructure Financing Authority, Special Appreciation Revenue Bonds, Series A (l):
	10,280	4.62% due 7/01/2031 (e)
	5,500	4.66% due 7/01/2033 (e)
	9,300	4.66% due 7/01/2034 (a)
	2,200	4.67% due 7/01/2037 (a)

	4,500	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Appreciation Revenue Bonds, Series B, 5% due 7/01/2041 (c)

		Puerto Rico Convention Center District Authority, Hotel Occupancy Revenue Bonds, Series A:
	3,570	5% due 7/01/2031 (a)
	820	4.50% due 7/01/2036 (c)

		Puerto Rico Electric Power Authority, Power Revenue Bonds:
	4,750	Series NN, 5.125% due 7/01/2029
	4,850	Series RR, 5% due 7/01/2029 (c)
	4,950	Series RR, 5% due 7/01/2030 (m)
	6,360	Series RR, 5% due 7/01/2035 (e)

		Total Municipal Bonds (Cost - \$719,493) - 163.0%

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

Shares Held	Short-Term Securities
5,956	CMA New York Municipal Money Fund, 2.88% (h) (o)
	Total Short-Term Securities (Cost - \$5,956) - 1.3%
	Total Investments (Cost - \$725,449*) - 164.3%
	Other Assets Less Liabilities - 4.9%
	Preferred Stock, at Redemption Value - (69.2%)
	Net Assets Applicable to Common Stock - 100.0%

MuniHoldings New York Insured Fund, Inc.
 Schedule of Investments as of May 31, 2006 (in Thousands)

* The cost and unrealized appreciation (depreciation) of investments as of May 31, 2006, as computed for federal income tax purposes, were as follows:

Aggregate cost	\$ 725,468
Gross unrealized appreciation	\$ 20,558
Gross unrealized depreciation	(2,581)
Net unrealized appreciation	\$ 17,977

- (a) AMBAC Insured.
- (b) Assured Guaranty Insured.
- (c) CIFG Insured.
- (d) All or a portion of security held as collateral in connection with open financial futures contracts.
- (e) FGIC Insured.
- (f) FHA Insured.
- (g) FSA Insured.
- (h) 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	5,913	\$ 24

- (i) MBIA Insured.
- (j) Prerefunded.
- (k) Radian Insured.
- (l) Represents a zero coupon bond; the interest rate shown reflects the

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

- effective yield at the time of purchase.
- (m) XL Capital Insured.
 - (n) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
 - (o) Represents the current yield as of 5/31/2006.
- o Financial futures contracts sold as of May 31, 2006 were as follows:

Number of Contracts	Issue	Expiration Date	Face Value	Unrealized Depreciation
220	30-Year U.S. Treasury Bond	June 2006	\$23,285	\$ (124)

Item 2 - Controls and Procedures

- 2(a) - The registrant's certifying officers have reasonably designed such disclosure controls and procedures to ensure material information 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: July 21, 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.

Edgar Filing: MUNIHOLDINGS NEW YORK INSURED FUND INC - Form N-Q

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

Date: July 21, 2006

By: /s/ Donald C. Burke

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

Date: July 21, 2006