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MUNIHOLDINGS FLORIDA 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 811-8349

Name of Fund: MuniHoldings Florida 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 Florida 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 Florida Insured Fund
 Schedule of Investments as of May 31, 2006 (in Thousands)

| | Face Amount | Municipal Bonds |
|------------------|----------------|---|
| Florida - 158.3% | \$ 6,600 | Alachua County, Florida, School Board, COP, 5.25% due 7/01/2029 (b) |
| | 4,195 | Beacon Tradeport Community Development District, Florida, Special A Revenue Refunding Bonds (Commercial Project), Series A, 5.625% due |
| | 805 | Brevard County, Florida, HFA, S/F Mortgage Revenue Bonds, AMT, 6.80 due 3/01/2028 (d) (g) |
| | 8,000 | Broward County, Florida, Educational Facilities Authority Revenue B Southeastern University), 5% due 4/01/2031 (m) |
| | 1,215 | Broward County, Florida, School Board, COP, Series A, 5% due 7/01/2 |
| | 5,485 | Broward County, Florida, School Board, COP, Series A, 5% due 7/01/2 |
| | 575 | Clay County, Florida, HFA, S/F Mortgage Revenue Bonds, AMT, 6.55% d (d) (i) |

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| | |
|--------|--|
| 1,320 | Clay County, Florida, School Board, COP (Master Lease Program), 5.7% (a) (j) |
| 5,000 | Collier County, Florida, IDA, IDR, Refunding (Southern States Utility), due 10/01/2025 |
| 20,575 | Dade County, Florida, Water and Sewer System Revenue Bonds, 5.25% due 10/01/2025 |
| 21,640 | Dade County, Florida, Water and Sewer System Revenue Bonds, 5.25% due 10/01/2025 |
| 145 | Escambia County, Florida, HFA, S/F Mortgage Revenue Refunding Bonds Program), AMT, Series A, 6.30% due 10/01/2020 (a) (i) |
| 535 | Escambia County, Florida, HFA, S/F Mortgage Revenue Refunding Bonds Program), AMT, Series A, 6.375% due 10/01/2026 (a) (i) |
| 1,835 | Flagler County, Florida, Capital Improvement Revenue Bonds, 5% due 8/01/2025 |
| 1,020 | Flagler County, Florida, School Board, COP, Series A, 5% due 8/01/2025 |

Portfolio Abbreviations

To simplify the listings of MuniHoldings Florida Insured Fund'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 |
| HFA | Housing Finance Agency |
| IDA | Industrial Development Authority |
| IDR | Industrial Development Revenue Bonds |
| M/F | Multi-Family |
| RIB | Residual Interest Bonds |
| S/F | Single-Family |

MuniHoldings Florida Insured Fund
Schedule of Investments as of May 31, 2006 (in Thousands)

| Face Amount | Municipal Bonds |
|-------------|--|
| \$ 1,800 | Florida HFA, Homeowner Mortgage Revenue Refunding Bonds, AMT, Series 1, due 7/01/2014 (a) |
| 14,980 | Florida HFA, Homeowner Mortgage Revenue Refunding Bonds, AMT, Series 2, due 7/01/2029 (a) |
| 895 | Florida Housing Finance Corporation, Homeowner Mortgage Revenue Refunding Bonds, Series 4, 6.25% due 7/01/2022 (c) |
| 2,055 | Florida Housing Finance Corporation, Housing Revenue Bonds (Waverly Series C-1, 6.30% due 7/01/2030 (c) |

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| | |
|--------|--|
| 1,285 | Florida Municipal Loan Council Revenue Bonds, Series B, 5.375% due |
| 4,150 | Florida Municipal Loan Council Revenue Bonds, Series B, 5.375% due |
| 3,750 | Florida State Board of Education, Capital Outlay, GO, Public Education Series D, 5.75% due 6/01/2022 (c) |
| 1,000 | Florida State Board of Education, Capital Outlay, GO, Public Education 5.75% due 6/01/2010 (h) (j) |
| 12,725 | Florida State Board of Education, Lottery Revenue Bonds, DRIVERS, Series S due 7/01/2017 (f) (h) |
| 2,200 | Florida State Board of Regents, Housing Revenue Bonds (University of Florida), 5.25% due 10/01/2026 (h) |
| 7,165 | Florida State Board of Regents, University Systems Improvement Revenue Bonds due 7/01/2007 (a) (j) |
| 3,505 | Florida State Department of General Services, Division Facilities Management Bonds (Florida Facilities Pool), Series A, 6% due 9/01/2010 (b) (j) |
| 2,350 | Florida State Governmental Utility Authority, Utility Revenue Bonds (System), 5.125% due 10/01/2033 (b) |
| 2,900 | Florida State Governmental Utility Authority, Utility Revenue Bonds (System), 5.125% due 10/01/2033 (b) |
| 14,325 | Florida State Turnpike Authority, Turnpike Revenue Bonds, DRIVERS, due 7/01/2029 (f) (h) |
| 8,805 | Fort Myers, Florida, Utility System Revenue Refunding Bonds, 5% due |
| 16,000 | Hernando County, Florida, School Board, COP, 5% due 7/01/2030 (a) |
| 7,135 | Highlands County, Florida, Health Facilities Authority, Hospital Revenue Bonds (Adventist Health System), Series A, 6% due 11/15/2011 (j) |
| 6,285 | Highlands County, Florida, Health Facilities Authority, Hospital Revenue Bonds (Adventist Health System), Series C, 5.25% due 11/15/2036 |

MuniHoldings Florida Insured Fund
Schedule of Investments as of May 31, 2006

(in Thousands)

| Face Amount | Municipal Bonds |
|-------------|--|
| \$ 6,600 | Hillsborough County, Florida, School Board, COP, 5.375% due 7/01/20 |
| 33,400 | Hillsborough County, Florida, School Board, COP, 6% due 7/01/2009 (|
| 1,500 | Hillsborough County, Florida, School Board, COP, Refunding, Series due 7/01/2026 (a) |
| 1,300 | Indian River County, Florida, Water and Sewer Revenue Refunding Bon |

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5.25% due 9/01/2018 (h)

| | |
|-------|---|
| 1,800 | Jacksonville, Florida, Economic Development Commission, Health Care Revenue Bonds (Mayo Clinic-Jacksonville), Series A, 5.50% due 11/15 |
| 7,305 | Jacksonville, Florida, Guaranteed Entitlement Revenue Refunding and Bonds, 5.25% due 10/01/2032 (h) |
| 1,130 | Jacksonville, Florida, Port Authority, Seaport Revenue Bonds, AMT, due 11/01/2010 (a) (j) |
| 1,870 | Jacksonville, Florida, Port Authority, Seaport Revenue Bonds, AMT, due 11/01/2026 (a) |
| 2,000 | Jacksonville, Florida, Sales Tax Revenue Bonds, 5.50% due 10/01/201 |
| 3,800 | Jacksonville, Florida, Sales Tax Revenue Bonds, 5.50% due 10/01/201 |
| 1,500 | Jacksonville, Florida, Water and Sewer Revenue Bonds (United Water AMT, 6.35% due 8/01/2025 (b) |
| 9,962 | Lee County, Florida, Airport Revenue Bonds, RIB, AMT, Series 811-X, due 10/01/2029 (c) (f) |
| 4,225 | Lee County, Florida, Capital Revenue Bonds, 5.25% due 10/01/2023 (b |
| 100 | Lee County, Florida, HFA, S/F Mortgage Revenue Bonds (Multi-County Series A-1, 7.20% due 3/01/2033 (d) (g) |
| 525 | Lee County, Florida, HFA, S/F Mortgage Revenue Refunding Bonds, AMT, 6.30% due 3/01/2029 (d) (e) (g) |
| 1,605 | Leesburg, Florida, Capital Improvement Revenue Bonds, 5.25% due 10/ |
| 3,425 | Leesburg, Florida, Capital Improvement Revenue Bonds, 5.25% due 10/ |
| 505 | Manatee County, Florida, HFA, S/F Mortgage Revenue Refunding Bonds, Sub-Series 1, 6.25% due 11/01/2028 (d) |
| 3,675 | Marco Island, Florida, Utility System Revenue Bonds, 5% due 10/01/2 |
| 5,990 | Martin County, Florida, Utilities System Revenue Bonds, 5.125% due |
| 1,630 | Miami Beach, Florida, Stormwater Revenue Bonds, 5.75% due 9/01/2016 |
| 1,000 | Miami Beach, Florida, Stormwater Revenue Bonds, 5.25% due 9/01/2020 |
| 4,400 | Miami Beach, Florida, Stormwater Revenue Bonds, 5.25% due 9/01/2025 |
| 1,910 | Miami Beach, Florida, Stormwater Revenue Bonds, 5.375% due 9/01/203 |

MuniHoldings Florida Insured Fund
Schedule of Investments as of May 31, 2006

(in Thousands)

Face
Amount Municipal Bonds

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| | |
|----------|---|
| \$ 2,690 | Miami Beach, Florida, Water and Sewer Revenue Bonds, 5.625% due 9/01/2024 (c) |
| 10,600 | Miami Beach, Florida, Water and Sewer Revenue Bonds, 5.75% due 9/01/2024 (c) |
| 8,570 | Miami-Dade County, Florida, Aviation Revenue Bonds, AMT, Series A, (c) |
| 5,245 | Miami-Dade County, Florida, Aviation Revenue Bonds, AMT, Series A, due 10/01/2035 (c) |
| 6,000 | Miami-Dade County, Florida, Aviation Revenue Bonds (Miami International Airport), AMT, Series A, 6% due 10/01/2024 (h) |
| 10,000 | Miami-Dade County, Florida, Aviation Revenue Bonds (Miami International Airport), AMT, Series A, 6% due 10/01/2029 (h) |
| 13,990 | Miami-Dade County, Florida, Aviation Revenue Refunding Bonds (Miami International Airport), AMT, Series A, 5% due 10/01/2038 (l) |
| 1,000 | Miami-Dade County, Florida, Educational Facilities Authority Revenue Bonds, 5.50% due 4/01/2019 (b) |
| 19,425 | Miami-Dade County, Florida, Educational Facilities Authority Revenue Bonds, 6% due 4/01/2023 (b) |
| 5,000 | Miami-Dade County, Florida, Educational Facilities Authority Revenue Bonds (University of Miami), Series A, 5.75% due 4/01/2029 (b) |
| 8,995 | Miami-Dade County, Florida, Expressway Authority, Toll System Revenue Bonds, Series B, 5.25% due 7/01/2027 (h) |
| 12,640 | Miami-Dade County, Florida, Expressway Authority, Toll System Revenue Bonds, Series B, 5% due 7/01/2033 (h) |
| 12,250 | Miami-Dade County, Florida, Expressway Authority, Toll System Revenue Bonds, 5.125% due 7/01/2025 (h) |
| 6,000 | Miami-Dade County, Florida, GO (Building Better Communities Program), 5% due 7/01/2026 (h) |
| 6,705 | Miami-Dade County, Florida, GO (Parks Program), 6% due 11/01/2024 (h) |
| 2,185 | Miami-Dade County, Florida, HFA, M/F Mortgage Revenue Bonds (Marbri Project), AMT, Series 2A, 6% due 8/01/2026 (c) |
| 5,100 | Miami-Dade County, Florida, IDA, IDR (Airis Miami II LLC Project), due 10/15/2019 (b) |
| 3,280 | Miami-Dade County, Florida, IDA, IDR (BAC Funding Corporation Project), 5.25% due 10/01/2020 (b) |

MuniHoldings Florida Insured Fund
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(in Thousands)

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| Face Amount | Municipal Bonds |
|----------------|---|
| \$ 3,750 | Miami-Dade County, Florida, School Board, COP, Series A, 5% due 11/ |
| 5,000 | Miami-Dade County, Florida, School Board, COP, Series B, 5% due 11/ |
| 2,945 | Miami-Dade County, Florida, Solid Waste System Revenue Bonds, 5.50% (c) |
| 3,105 | Miami-Dade County, Florida, Solid Waste System Revenue Bonds, 5.50% (c) |
| 8,800 | Miami-Dade County, Florida, Solid Waste System Revenue Bonds, 5.25% (a) |
| 1,035 | Nassau County, Florida, Public Improvement Revenue Refunding Bonds, due 5/01/2016 (a) |
| 1,095 | Nassau County, Florida, Public Improvement Revenue Refunding Bonds, due 5/01/2017 (a) |
| 1,155 | Nassau County, Florida, Public Improvement Revenue Refunding Bonds, due 5/01/2018 (a) |
| 1,225 | Nassau County, Florida, Public Improvement Revenue Refunding Bonds, due 5/01/2019 (a) |
| 5,175 | Nassau County, Florida, Water and Sewer System Revenue Bonds, 5.125% (a) |
| 1,015 | Orange County, Florida, HFA, S/F Mortgage Revenue Bonds, AMT, 6.85% (d) (g) |
| 2,900 | Orange County, Florida, Health Facilities Authority, Hospital Revenue (Adventist Health System), 6.25% due 11/15/2024 |
| 9,220 | Orange County, Florida, Health Facilities Authority, Hospital Revenue Regional Healthcare), 6% due 12/01/2012 (j) |
| 5,000 | Orange County, Florida, Health Facilities Authority, Hospital Revenue Regional Healthcare), Series A, 6.25% due 10/01/2018 (a) |
| 1,300 | Orange County, Florida, School Board COP, 5.50% due 8/01/2025 (b) |
| 31,745 | Orange County, Florida, Tourist Development, Tax Revenue Bonds, 5.7% (b) (j) |
| 13,875 | Orange County, Florida, Tourist Development, Tax Revenue Bonds, 5.5% (b) (j) |
| 3,250 | Orlando and Orange County, Florida, Expressway Authority Revenue Bonds due 7/01/2030 (b) |

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Schedule of Investments as of May 31, 2006

(in Thousands)

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| Face Amount | Municipal Bonds |
|----------------|--|
| \$37,550 | Orlando and Orange County, Florida, Expressway Authority Revenue Bonds due 7/01/2035 (b) |
| 3,155 | Osceola County, Florida, Infrastructure Sales Surplus Tax Revenue Bonds due 10/01/2018 (b) |
| 7,680 | Osceola County, Florida, Infrastructure Sales Surplus Tax Revenue Bonds due 10/01/2025 (b) |
| 2,065 | Osceola County, Florida, Sales Tax Revenue Bonds, 5.625% due 6/01/2025 |
| 1,605 | Osceola County, Florida, Sales Tax Revenue Bonds, 5.625% due 6/01/2025 |
| 1,075 | Osceola County, Florida, Sales Tax Revenue Bonds, 5.625% due 6/01/2025 |
| 4,240 | Osceola County, Florida, School Board, COP, Series A, 5.25% due 6/01/2025 |
| 5,560 | Osceola County, Florida, Tourist Development Tax Revenue Bonds, Series A, due 10/01/2027 (h) |
| 4,605 | Palm Beach County, Florida, GO (Liquid Acquisition Program), Series A, due 8/01/2016 (a) |
| 5,330 | Palm Beach County, Florida, GO (Liquid Acquisition Program), Series A, due 8/01/2018 (a) |
| 6,115 | Palm Beach County, Florida, School Board COP, Refunding, Series B, due 8/01/2017 (b) |
| 5,070 | Palm Beach County, Florida, School Board, COP, Series A, 6% due 8/01/2025 |
| 13,205 | Palm Beach County, Florida, School Board, COP, Series A, 6.25% due 8/01/2025 |
| 13,500 | Palm Beach County, Florida, School Board, COP, Series A, 5% due 8/01/2025 |
| 4,000 | Palm Coast, Florida, Utility System Revenue Bonds, 5% due 10/01/2025 |
| 3,000 | Panama City, Florida, Water and Sewer Revenue Bonds, Series B, 5.25% due 10/01/2025 (a) |
| 2,070 | Pembroke Pines, Florida, Public Improvement Revenue Bonds, Series A, due 10/01/2034 (b) |
| 3,195 | Polk County, Florida, Public Facilities Revenue Bonds, 5% due 12/01/2025 |
| 4,940 | Polk County, Florida, Public Facilities Revenue Bonds, 5% due 12/01/2025 |
| 9,885 | Polk County, Florida, School Board COP, Master Lease, Series A, 5.5% due 12/01/2025 (c) |
| 1,280 | Port St. Lucie, Florida, Utility Revenue Bonds, 5.25% due 9/01/2026 |
| 1,345 | Port St. Lucie, Florida, Utility Revenue Bonds, 5.25% due 9/01/2027 |
| 5,000 | Port St. Lucie, Florida, Utility System Revenue Refunding Bonds, Series A, due 9/01/2028 (a) |

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5,335 Port St. Lucie, Florida, Utility System Revenue Refunding Bonds, Series A, due 9/01/2029 (a)

MuniHoldings Florida Insured Fund
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(in Thousands)

| Face Amount | Municipal Bonds |
|----------------|---|
| \$ 1,275 | Saint Johns County, Florida, IDA, IDR, Refunding (Professional Golf Course) due 9/01/2015 (a) |
| 1,345 | Saint Johns County, Florida, IDA, IDR, Refunding (Professional Golf Course) due 9/01/2016 (a) |
| 1,420 | Saint Johns County, Florida, IDA, IDR, Refunding (Professional Golf Course) due 9/01/2017 (a) |
| 1,500 | Saint Johns County, Florida, IDA, IDR, Refunding (Professional Golf Course) due 9/01/2018 (a) |
| 2,945 | Saint Johns County, Florida, Ponte Vedra Utility System Revenue Bonds due 10/01/2030 (c) |
| 2,430 | Saint Johns County, Florida, Ponte Vedra Utility System Revenue Bonds due 10/01/2035 (c) |
| 1,375 | Saint Johns County, Florida, Sales Tax Revenue Bonds, Series A, 5.25% due 7/01/2018 (b) |
| 1,355 | Saint Johns County, Florida, Sales Tax Revenue Bonds, Series A, 5.25% due 7/01/2018 (b) |
| 2,000 | Saint Johns County, Florida, Sales Tax Revenue Bonds, Series A, 5.25% due 7/01/2018 (b) |
| 1,430 | Saint Johns County, Florida, Sales Tax Revenue Bonds, Series B, 5.25% due 7/01/2018 (b) |
| 840 | Saint Johns County, Florida, Sales Tax Revenue Bonds, Series B, 5.25% due 7/01/2018 (b) |
| 3,500 | Saint Johns County, Florida, Transportation Improvement Revenue Bonds due 10/01/2032 (b) |
| 4,055 | Saint Lucie County, Florida, School Board, COP, 6.25% due 7/01/2010 (c) |
| 1,495 | Saint Lucie County, Florida, School Board COP, Refunding, Series A, due 7/01/2018 (c) |
| 1,170 | Saint Lucie County, Florida, School Board COP, Refunding, Series C, due 7/01/2018 (c) |
| 1,720 | Saint Lucie, Florida, West Services District, Utility Revenue Bonds |

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| | |
|-------|--|
| | due 10/01/2034 (a) |
| 4,750 | Saint Lucie, Florida, West Services District, Utility Revenue Bonds due 10/01/2038 (a) |
| 3,250 | Saint Lucie, Florida, West Services District, Utility Revenue Refund Lien, 6% due 10/01/2022 (a) |
| 4,395 | Santa Rosa County, Florida, School Board, COP, DRIVERS, Series 1293 due 2/01/2014 (f) (h) |
| 3,000 | Seminole County, Florida, Sales Tax Revenue Bonds, Series A, 5% due |

MuniHoldings Florida Insured Fund
Schedule of Investments as of May 31, 2006

(in Thousands)

| Face Amount | Municipal Bonds |
|-------------|---|
| \$ 1,750 | South Lake County, Florida, Hospital District Revenue Bonds (South Inc.), 5.80% due 10/01/2034 |
| 2,250 | Sunrise, Florida, Utility System Revenue Refunding Bonds, 5.20% due |
| 2,430 | Sunrise Lakes, Florida, Phase 4 Recreation District, Refunding Bond due 8/01/2024 (b) |
| 2,800 | Tallahassee, Florida, Lease Revenue Bonds (Florida State University Series A, 5.25% due 8/01/2023 (a) |
| 1,000 | Tallahassee, Florida, Lease Revenue Bonds (Florida State University Series A, 5.375% due 8/01/2026 (a) |
| 30,335 | Tampa Bay, Florida, Water Utility System Revenue Bonds, 6% due 10/0 |
| 14,750 | Tampa, Florida, Sports Authority Revenue Bonds (Local Option Sales Project), 5.25% due 1/01/2007 (a) (j) |
| 3,835 | Taylor County, Florida, Sales Tax Revenue Bonds, 6% due 10/01/2010 |
| 8,935 | University of Central Florida (UCF) Athletics Association Inc., COP due 10/01/2034 (h) |
| 10,775 | Village Center Community Development District, Florida, Recreational Series A, 5.375% due 11/01/2034 (a) |
| 1,750 | Village Center Community Development District, Florida, Recreational Series A, 5.125% due 11/01/2036 (a) |
| 3,000 | Village Center Community Development District, Florida, Utility Revenue due 10/01/2023 (a) |
| 2,075 | Volusia County, Florida, IDA, Student Housing Revenue Bonds (Stetson Project), Series A, 5% due 6/01/2025 (l) |
| 1,740 | Volusia County, Florida, IDA, Student Housing Revenue Bonds (Stetson |

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| Project), Series A, 5% due 6/01/2035 (l) | | |
|---|-------|--|
| District of Columbia - 0.4% | 2,050 | Metropolitan Washington Airports Authority, D.C., Airport System Revenue Refunding Bonds, Series A, 5.25% due 10/01/2032 (h) |
| Georgia - 1.8% | 9,700 | Atlanta, Georgia, Airport Passenger Facility Charge and Subordinate Revenue Refunding Bonds, Series C, 5% due 1/01/2033 (c) |
| Maryland - 0.9% | 4,740 | Baltimore, Maryland, Convention Center Hotel Revenue Bonds, Senior Series A, 5.625% due 9/01/2039 (n) |
| Puerto Rico - 0.5% | 2,725 | Puerto Rico Industrial Tourist, Educational, Medical and Environmental Facilities Revenue Bonds (University Plaza Project), Series A, 5.625% due 1/01/2033 (a) |
| Total Municipal Bonds (Cost - \$854,750) - 161.9% | | |

MuniHoldings Florida Insured Fund
 Schedule of Investments as of May 31, 2006 (in Thousands)

| | Shares Held | Short-Term Securities |
|--|----------------|---|
| | 25,324 | CMA Florida Municipal Money Fund, 2.85% (o) (p) |
| Total Short-Term Securities (Cost - \$25,324) - 4.6% | | |
| Total Investments (Cost - \$880,074*) - 166.5% | | |
| Liabilities in Excess of Other Assets - (0.3%) | | |
| Preferred Shares, at Redemption Value - (66.2%) | | |
| Net Assets Applicable to Common Shares - 100.0% | | |

* 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 | \$ 881,825 | |
| | ===== | |
| Gross unrealized appreciation | \$ 33,455 | |
| Gross unrealized depreciation | (931) | |
| | ----- | |
| Net unrealized appreciation | \$ 32,524 | |
| | ===== | |

- (a) MBIA Insured.
- (b) AMBAC Insured.
- (c) FSA Insured.
- (d) GNMA Collateralized.
- (e) FHLMC Collateralized.
- (f) The rate disclosed is that currently in effect. This rate changes

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- periodically and inversely based upon prevailing market rates.
- (g) FNMA Collateralized.
 - (h) FGIC Insured.
 - (i) FHA Insured.
 - (j) Prerefunded.
 - (k) Radian Insured.
 - (l) CIFG Insured.
 - (m) Assured Guaranty Insured.
 - (n) XL Capital Insured.
 - (o) Represents the current yield as of 5/31/2006.
 - (p) 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 Florida Municipal Money Fund | 25,324 | \$ 127 |
| Merrill Lynch Institutional Tax-Exempt Fund | (2,535) | \$ 53 |

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 Florida Insured Fund, Inc.

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

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

Date: July 21, 2006

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

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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 Florida Insured Fund, Inc.

Date: July 21, 2006

By: /s/ Donald C. Burke

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

Date: July 21, 2006