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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% due 10/01/2020 (a) (j)
5,000	Collier County, Florida, IDA, IDR, Refunding (Southern States Utility), 5.25% due 10/01/2025
20,575	Dade County, Florida, Water and Sewer System Revenue Bonds, 5.25% due 10/01/2020 (a) (i)
21,640	Dade County, Florida, Water and Sewer System Revenue Bonds, 5.25% due 10/01/2020 (a) (i)
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 8/01/2020 (a) (i)
1,020	Flagler County, Florida, School Board, COP, Series A, 5% due 8/01/2020 (a) (i)

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 4, 6.25% due 7/01/2014 (a)
14,980	Florida HFA, Homeowner Mortgage Revenue Refunding Bonds, AMT, Series 4, 6.25% 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

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(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, due 10/01/2035 (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), 6% 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)

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Face Amount	Municipal Bonds
\$ 3,750	Miami-Dade County, Florida, School Board, COP, Series A, 5% due 11/15/2015
5,000	Miami-Dade County, Florida, School Board, COP, Series B, 5% due 11/15/2015
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 Bonds (Adventist Health System), 6.25% due 11/15/2024
9,220	Orange County, Florida, Health Facilities Authority, Hospital Revenue Bonds (Regional Healthcare), 6% due 12/01/2012 (j)
5,000	Orange County, Florida, Health Facilities Authority, Hospital Revenue Bonds (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, 5.75% (b) (j)
13,875	Orange County, Florida, Tourist Development, Tax Revenue Bonds, 5.50% (b) (j)
3,250	Orlando and Orange County, Florida, Expressway Authority Revenue Bonds, due 7/01/2030 (b)

MuniHoldings Florida Insured Fund
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(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)

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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 due 7/01/2018 (c)

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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