

Edgar Filing: MUNIHOLDINGS FLORIDA INSURED FUND INC - Form N-Q

MUNIHOLDINGS FLORIDA 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 811-8349

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: 09/01/05 - 11/30/05

Item 1 - Schedule of Investments

MuniHoldings Florida Insured Fund

Schedule of Investments as of November 30, 2005 (in Thousands)

	Face Amount	Municipal Bonds
Florida - 159.9%	\$ 6,600	Alachua County, Florida, School Board, COP, 5.25% due 7/01/10
	4,195	Beacon Tradeport Community Development District, Florida, S Revenue Refunding Bonds (Commercial Project), Series A, 5.6
	1,250	Brevard County, Florida, HFA, S/F Mortgage Revenue Bonds, A due 3/01/2028 (d) (g)
	690	Clay County, Florida, HFA, S/F Mortgage Revenue Bonds, AMT, due 3/01/2028 (d) (i)
	1,320	Clay County, Florida, School Board, COP (Master Lease Progra due 7/01/2010 (b) (j)
	5,000	Collier County, Florida, IDA, IDR, Refunding (Southern Stat AMT, 6.50% due 10/01/2025

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20,575	Dade County, Florida, Water and Sewer System Revenue Bonds, due 10/01/2021 (h)
21,640	Dade County, Florida, Water and Sewer System Revenue Bonds, due 10/01/2026 (h)
340	Escambia County, Florida, HFA, S/F Mortgage Revenue Refund (Multi-County Program), AMT, Series A, 6.30% due 10/01/2020
1,280	Escambia County, Florida, HFA, S/F Mortgage Revenue Refund (Multi-County Program), AMT, Series A, 6.375% due 10/01/2020
1,835	Flagler County, Florida, Capital Improvement Revenue Bonds, due 10/01/2035 (b)
1,020	Flagler County, Florida, School Board, COP, Series A, 5% due 10/01/2035 (b)
2,205	Florida HFA, Homeowner Mortgage Revenue Refunding Bonds, AMT, due 7/01/2014 (b)
18,025	Florida HFA, Homeowner Mortgage Revenue Refunding Bonds, AMT, due 7/01/2029 (b)
1,230	Florida Housing Finance Corporation, Homeowner Mortgage Revenue Bonds, AMT, Series 4, 6.25% due 7/01/2022 (c)
2,055	Florida Housing Finance Corporation, Housing Revenue Bonds (Apartments), AMT, Series C-1, 6.30% due 7/01/2030 (c)
1,285	Florida Municipal Loan Council Revenue Bonds, Series B, 5.3% due 11/01/2025 (b)
4,150	Florida Municipal Loan Council Revenue Bonds, Series B, 5.3% due 11/01/2030 (b)

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
PCR	Pollution Control Revenue Bonds
RIB	Residual Interest Bonds
S/F	Single-Family

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Face Amount	Municipal Bonds
\$ 3,750	Florida State Board of Education, Capital Outlay, GO, Public Refunding, Series D, 5.75% due 6/01/2022 (c)
1,000	Florida State Board of Education, Capital Outlay, GO, Public Series C, 5.75% due 6/01/2010 (h) (j)
6,600	Florida State Board of Education, Capital Outlay, GO, Public Series C, 5.75% due 6/01/2010 (h) (j)
12,725	Florida State Board of Education, Lottery Revenue Bonds, DR Series 222, 9.138% 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)
1,080	Florida State Board of Regents, Housing Revenue Bonds (University of Florida), 6% due 7/01/2010 (h) (j)
7,165	Florida State Board of Regents, University Systems Improvement Bonds, 5.25% due 7/01/2007 (b) (j)
3,505	Florida State Department of General Services, Division Facilities Revenue Bonds (Florida Facilities Pool), Series A, 6% due 9/01/2029 (a)
2,350	Florida State Governmental Utility Authority, Utility Revenue Bonds (Utility System), 5.125% due 10/01/2033 (a)
2,900	Florida State Governmental Utility Authority, Utility Revenue Bonds (Utility System), 5.125% due 10/01/2033 (a)
14,325	Florida State Turnpike Authority, Turnpike Revenue Bonds, DR Series 218, 9.128% due 7/01/2029 (f) (h)
7,135	Highlands County, Florida, Health Facilities Authority, Hospital Revenue Bonds (Adventist Health System), Series A, 6% due 11/15/2036 (b)
11,415	Highlands County, Florida, Health Facilities Authority, Hospital Refunding Bonds (Adventist Health System), Series B, 5% due 11/15/2036 (b)
4,500	Hillsborough County, Florida, IDA, PCR, Refunding (Tampa Electric Project), 6.25% due 12/01/2034 (b)
6,600	Hillsborough County, Florida, School Board, COP, 5.375% due 7/01/2034 (a)
33,400	Hillsborough County, Florida, School Board, COP, 6% due 7/01/2034 (a)
1,300	Indian River County, Florida, Water and Sewer Revenue Refunding Series A, 5.25% due 9/01/2018 (h)
1,800	Jacksonville, Florida, Economic Development Commission, Health Facilities Revenue Bonds (Mayo Clinic-Jacksonville), Series A, 5.25% due 11/15/2036 (b)
7,305	Jacksonville, Florida, Guaranteed Entitlement Revenue Refunding Improvement Bonds, 5.25% due 10/01/2032 (h)

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1,130	Jacksonville, Florida, Port Authority, Seaport Revenue Bonds 5.625% due 11/01/2010 (b) (j)
1,870	Jacksonville, Florida, Port Authority, Seaport Revenue Bonds 5.625% due 11/01/2026 (b)
2,000	Jacksonville, Florida, Sales Tax Revenue Bonds, 5.50% due 1
3,800	Jacksonville, Florida, Sales Tax Revenue Bonds, 5.50% due 1

MuniHoldings Florida Insured Fund

Schedule of Investments as of November 30, 2005

(in Thousands)

Face Amount	Municipal Bonds
\$ 1,500	Jacksonville, Florida, Water and Sewer Revenue Bonds (United Project), AMT, 6.35% due 8/01/2025 (a)
9,963	Lee County, Florida, Airport Revenue Bonds, RIB, AMT, Series due 10/01/2029 (c) (f)
1,000	Lee County, Florida, Airport Revenue Bonds, Series B, 5.75%
150	Lee County, Florida, HFA, S/F Mortgage Revenue Bonds (Multi AMT, Series A-1, 7.20% due 3/01/2033 (d) (g)
740	Lee County, Florida, HFA, S/F Mortgage Revenue Refunding Bo Series A-2, 6.30% due 3/01/2029 (d) (e) (g)
8,240	Lee County, Florida, Transportation Facilities Revenue Bonds (Multi and Causeway), Series B, 5% due 10/01/2035 (l)
1,605	Leesburg, Florida, Capital Improvement Revenue Bonds, 5.25%
3,425	Leesburg, Florida, Capital Improvement Revenue Bonds, 5.25%
525	Manatee County, Florida, HFA, S/F Mortgage Revenue Refunding Sub-Series 1, 6.25% due 11/01/2028 (d)
1,330	Marco Island, Florida, Utility System Revenue Bonds, 5.25%
5,990	Martin County, Florida, Utilities System Revenue Bonds, 5.1 due 10/01/2033 (a)
1,630	Miami Beach, Florida, Stormwater Revenue Bonds, 5.75% due 9
1,000	Miami Beach, Florida, Stormwater Revenue Bonds, 5.25% due 9
4,400	Miami Beach, Florida, Stormwater Revenue Bonds, 5.25% due 9
1,910	Miami Beach, Florida, Stormwater Revenue Bonds, 5.375% due
2,690	Miami Beach, Florida, Water and Sewer Revenue Bonds, 5.625%

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10,600	Miami Beach, Florida, Water and Sewer Revenue Bonds, 5.75%
5,160	Miami-Dade County, Florida, Aviation Revenue Bonds, AMT, Series A, 5% due 10/01/2033 (c)
4,390	Miami-Dade County, Florida, Aviation Revenue Bonds, AMT, Series A, 5% 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)
18,265	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 (University of Miami), Series A, 5.50% due 4/01/2019 (a)
19,425	Miami-Dade County, Florida, Educational Facilities Authority (University of Miami), Series A, 6% due 4/01/2023 (a)
5,000	Miami-Dade County, Florida, Educational Facilities Authority (University of Miami), Series A, 5.75% due 4/01/2029 (a)
8,995	Miami-Dade County, Florida, Expressway Authority, Toll System, Series B, 5.25% due 7/01/2027 (h)
11,375	Miami-Dade County, Florida, Expressway Authority, Toll System, Series B, 5% due 7/01/2033 (h)

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(in Thousands)

Face Amount	Municipal Bonds
\$12,250	Miami-Dade County, Florida, Expressway Authority, Toll System Refunding Bonds, 5.125% due 7/01/2025 (h)
8,250	Miami-Dade County, Florida, GO (Building Better Communities), 5% due 7/01/2030 (h)
7,000	Miami-Dade County, Florida, GO (Building Better Communities), 5% due 7/01/2035 (h)
6,705	Miami-Dade County, Florida, GO (Parks Program), 6% due 11/01/2030 (h)
2,185	Miami-Dade County, Florida, HFA, M/F Mortgage Revenue Bonds (Apartments Project), AMT, Series 2A, 6% due 8/01/2026 (c)
5,100	Miami-Dade County, Florida, IDA, IDR (Airis Miami II LLC Project)

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6% due 10/15/2019 (a)

3,280	Miami-Dade County, Florida, IDA, IDR (BAC Funding Corporation Series A, 5.25% due 10/01/2020 (a)
10,890	Miami-Dade County, Florida, Public Facilities Revenue Bonds (System), Series A, 5% due 6/01/2028 (b)
2,945	Miami-Dade County, Florida, Solid Waste System Revenue Bonds due 10/01/2015 (c)
3,105	Miami-Dade County, Florida, Solid Waste System Revenue Bonds due 10/01/2016 (c)
8,800	Miami-Dade County, Florida, Solid Waste System Revenue Bonds due 10/01/2030 (b)
1,035	Nassau County, Florida, Public Improvement Revenue Refunding due 5/01/2016 (b)
1,095	Nassau County, Florida, Public Improvement Revenue Refunding due 5/01/2017 (b)
1,155	Nassau County, Florida, Public Improvement Revenue Refunding due 5/01/2018 (b)
1,225	Nassau County, Florida, Public Improvement Revenue Refunding due 5/01/2019 (b)
5,175	Nassau County, Florida, Water and Sewer System Revenue Bonds due 9/01/2033 (b)
5	Orange County, Florida, HFA, Homeowner Revenue Refunding Bonds Series B-1, 6.20% due 9/01/2029 (d) (g)
2,375	Orange County, Florida, HFA, M/F Housing Revenue Bonds, Series due 1/01/2031 (b)
1,275	Orange County, Florida, HFA, S/F Mortgage Revenue Bonds, AM due 10/01/2027 (d) (g)
2,900	Orange County, Florida, Health Facilities Authority, Hospital (Adventist Health System), 6.25% due 11/15/2024
9,220	Orange County, Florida, Health Facilities Authority, Hospital (Orlando Regional Healthcare), 6% due 12/01/2029
5,000	Orange County, Florida, Health Facilities Authority, Hospital (Orlando Regional Healthcare), Series A, 6.25% due 10/01/2029
1,300	Orange County, Florida, School Board COP, 5.50% due 8/01/2029
31,745	Orange County, Florida, Tourist Development, Tax Revenue Bonds due 10/01/2009 (a) (j)
27,075	Orange County, Florida, Tourist Development, Tax Revenue Bonds due 10/01/2032 (a)
3,250	Orlando and Orange County, Florida, Expressway Authority Revenue Series B, 5% due 7/01/2030 (a)
28,700	Orlando and Orange County, Florida, Expressway Authority Revenue Series A, 5% due 7/01/2030 (a)

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Series B, 5% due 7/01/2035 (a)

 3,155 Osceola County, Florida, Infrastructure Sales Surplus Tax R
 5.375% due 10/01/2018 (a)

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(in Thousands)

Face Amount	Municipal Bonds
\$ 7,680	Osceola County, Florida, Infrastructure Sales Surplus Tax R 5.25% due 10/01/2025 (a)
2,065	Osceola County, Florida, Sales Tax Revenue Bonds, 5.625% du
1,605	Osceola County, Florida, Sales Tax Revenue Bonds, 5.625% du
1,075	Osceola County, Florida, Sales Tax Revenue Bonds, 5.625% du
4,240	Osceola County, Florida, School Board, COP, Series A, 5.25%
5,560	Osceola County, Florida, Tourist Development Tax Revenue Bo 5.50% due 10/01/2027 (h)
1,715	Palm Bay, Florida, Utility System Improvement Revenue Bonds 5% due 10/01/2025 (h)
4,605	Palm Beach County, Florida, GO (Liquid Acquisition Program) 5.75% due 8/01/2016 (b)
5,330	Palm Beach County, Florida, GO (Liquid Acquisition Program) due 8/01/2018 (b)
2,665	Palm Beach County, Florida, Public Improvement Revenue Bond Center Project), 5.625% due 11/01/2011 (h) (j)
2,835	Palm Beach County, Florida, Public Improvement Revenue Bond Center Project), 5.625% due 11/01/2011 (h) (j)
6,115	Palm Beach County, Florida, School Board COP, Refunding, Se due 8/01/2017 (a)
5,070	Palm Beach County, Florida, School Board, COP, Series A, 6% due 8/01/2010 (h) (j)
13,205	Palm Beach County, Florida, School Board, COP, Series A, 6. due 8/01/2010 (h) (j)
4,000	Palm Coast, Florida, Utility System Revenue Bonds, 5% due 1
3,000	Panama City, Florida, Water and Sewer Revenue Bonds, Series due 10/01/2022 (b)

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2,070	Pembroke Pines, Florida, Public Improvement Revenue Bonds, due 10/01/2034 (a)
3,195	Polk County, Florida, Public Facilities Revenue Bonds, 5% d
4,940	Polk County, Florida, Public Facilities Revenue Bonds, 5% d
9,885	Polk County, Florida, School Board COP, Master Lease, Serie due 1/01/2025 (c)
9,645	Pompano Beach, Florida, Water and Sewer Revenue Bonds, 6% d
3,000	Port St. Lucie, Florida, GO, 5% due 7/01/2032 (b)
1,280	Port St. Lucie, Florida, Utility Revenue Bonds, 5.25% due 9
1,345	Port St. Lucie, Florida, Utility Revenue Bonds, 5.25% due 9
1,275	Saint Johns County, Florida, IDA, IDR, Refunding (Professio 5.50% due 9/01/2015 (b)
1,345	Saint Johns County, Florida, IDA, IDR, Refunding (Professio 5.50% due 9/01/2016 (b)
1,420	Saint Johns County, Florida, IDA, IDR, Refunding (Professio 5.50% due 9/01/2017 (b)
1,500	Saint Johns County, Florida, IDA, IDR, Refunding (Professio 5.50% due 9/01/2018 (b)
1,375	Saint Johns County, Florida, Sales Tax Revenue Bonds, GO, S due 10/01/2028 (a)
1,355	Saint Johns County, Florida, Sales Tax Revenue Bonds, GO, S due 10/01/2031 (a)
2,000	Saint Johns County, Florida, Sales Tax Revenue Bonds, GO, S due 10/01/2034 (a)
1,430	Saint Johns County, Florida, Sales Tax Revenue Bonds, GO, S due 10/01/2027 (a)

MuniHoldings Florida Insured Fund

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(in Thousands)

Face Amount	Municipal Bonds
\$ 840	Saint Johns County, Florida, Sales Tax Revenue Bonds, GO, S due 10/01/2032 (a)
3,500	Saint Johns County, Florida, Transportation Improvement Rev due 10/01/2032 (a)

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4,055	Saint Lucie County, Florida, School Board, COP, 6.25% due 7/01/2018 (c)
1,495	Saint Lucie County, Florida, School Board COP, Refunding, Series A, 5.25% due 7/01/2018 (c)
1,170	Saint Lucie County, Florida, School Board COP, Refunding, Series A, 5.25% due 7/01/2018 (c)
1,720	Saint Lucie, Florida, West Services District, Utility Revenue Bonds, Series A, 5.25% due 10/01/2034 (b)
4,750	Saint Lucie, Florida, West Services District, Utility Revenue Bonds, Series A, 5.25% due 10/01/2038 (b)
3,250	Saint Lucie, Florida, West Services District, Utility Revenue Bonds, Senior Lien, 6% due 10/01/2022 (b)
3,000	Seminole County, Florida, Sales Tax Revenue Bonds, Series A, 5.25% due 10/01/2031 (b)
1,750	South Lake County, Florida, Hospital District Revenue Bonds (Hospital Inc.), 5.80% due 10/01/2034
2,250	Sunrise, Florida, Utility System Revenue Refunding Bonds, Series A, 5.25% due 10/01/2022 (a)
2,430	Sunrise Lakes, Florida, Phase 4 Recreation District, Refunding Bonds, 5.25% due 8/01/2024 (a)
8,200	Tallahassee, Florida, Energy System Revenue Bonds, 5% due 10/01/2026 (b)
2,800	Tallahassee, Florida, Lease Revenue Bonds (Florida State University), Series A, 5.25% due 8/01/2023 (b)
1,000	Tallahassee, Florida, Lease Revenue Bonds (Florida State University), Series A, 5.375% due 8/01/2026 (b)
30,335	Tampa Bay, Florida, Water Utility System Revenue Bonds, 6% due 10/01/2011 (h) (j)
14,750	Tampa, Florida, Sports Authority Revenue Bonds (Local Option Tax-Stadium Project), 5.25% due 1/01/2007 (b) (j)
3,835	Taylor County, Florida, Sales Tax Revenue Bonds, 6% due 10/01/2026 (b)
1,700	University of Central Florida, COP (UCF Convocation Center), 5.25% due 10/01/2035 (h)
1,745	University of Central Florida (UCF) Athletics Association I Series A, 5% due 10/01/2026 (h)
1,125	University of Central Florida (UCF) Athletics Association I Series A, 5% due 10/01/2030 (h)
8,935	University of Central Florida (UCF) Athletics Association I Series A, 5.25% due 10/01/2034 (h)
4,155	Village Center Community Development District, Florida, Revenue Bonds, Series A, 5% due 11/01/2032 (b)
10,775	Village Center Community Development District, Florida, Revenue Bonds, Series A, 5.375% due 11/01/2034 (b)

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1,750	Village Center Community Development District, Florida, Revenue Bonds, Series A, 5.125% due 11/01/2036 (b)
3,000	Village Center Community Development District, Florida, Utility Bonds, 5.25% due 10/01/2023 (b)

MuniHoldings Florida Insured Fund

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(in Thousands)

	Face Amount	Municipal Bonds
	\$ 2,075	Volusia County, Florida, IDA, Student Housing Revenue Bonds (University Project), Series A, 5% due 6/01/2025 (1)
	1,740	Volusia County, Florida, IDA, Student Housing Revenue Bonds (University Project), Series A, 5% due 6/01/2035 (1)
	9,450	Winter Haven, Florida, Utility System Revenue Refunding and Bonds, 5% due 10/01/2035 (b)
District of Columbia - 0.4%	2,050	Metropolitan Washington Airports Authority, D.C., Airport System Bonds, AMT, Series A, 5.25% due 10/01/2032 (h)
Mississippi - 0.7%	4,000	Jackson, Mississippi, Municipal Airport Authority, Airport System Bonds, Series A, 5% due 10/01/2031 (a)
Texas - 1.7%	9,350	San Antonio, Texas, Convention Center Hotel Finance Corporation Revenue Empowerment Zone Bonds, AMT, Series A, 5% due 7/15/2035 (b)
Puerto Rico - 2.0%	2,385	Puerto Rico Commonwealth Highway and Transportation Authority Revenue Bonds, Series G, 5% due 7/01/2042
	1,000	Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.5% due 7/01/2035 (b)
	2,700	Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.5% due 7/01/2035 (b)
	2,000	Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.5% due 7/01/2035 (b)
	2,725	Puerto Rico Industrial Tourist, Educational, Medical and Environmental Control Facilities Revenue Bonds (University Plaza Project) 5.625% due 7/01/2019 (b)
		Total Investments (Cost - \$876,380*) - 164.7%
		Other Assets Less Liabilities - 0.5%
		Preferred Shares, at Redemption Value - (65.2%)
		Net Assets Applicable to Common Shares - 100.0%

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* 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	\$ 877,123 =====
Gross unrealized appreciation	\$ 42,856
Gross unrealized depreciation	(2,119) -----
Net unrealized appreciation	\$ 40,737 =====

- (a) AMBAC Insured.
- (b) MBIA Insured.
- (c) FSA Insured.
- (d) GNMA Collateralized.
- (e) FHLMC Collateralized.
- (f) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (g) FNMA Collateralized.
- (h) FGIC Insured.
- (i) FHA Insured.
- (j) Prerefunded.

MuniHoldings Florida Insured Fund

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- (k) Radian Insured.
- (l) CIFG Insured.

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:

=====	Net
Affiliate	Activity
=====	

Merrill Lynch Institutional Tax-Exempt Fund	(2,535)
=====	

Forward interest rate swaps outstanding as of November 30, 2005 were as follows:

=====	Notional
	Amount
=====	

Pay a fixed rate of 3.852% and receive a floating rate based on 1-week USD Bond Market Association Swap Index Rate

Broker, JPMorgan Chase Bank	
Expires January 2016	\$65,000
=====	

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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: 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 Florida Insured Fund, Inc.

Date: January 25, 2006

By: /s/ Donald C. Burke

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

Date: January 25, 2006