BLACKROCK MUNIHOLDINGS NEW YORK INSURED FUND, INC.

Form N-O July 27, 2007

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: BlackRock 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, BlackRock 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: 08/31/2007

Date of reporting period: 03/01/07 - 05/31/07

Item 1 - Schedule of Investments

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007 (unaudited) (in Thousands)

	Face Amount	Municipal Bonds
New York - 142.0%	\$ 1,500	due 12/15/2017 (g)
	1,500	due 12/15/2019 (g)
	5,200	due 12/15/2023 (g) (q)
	3,375	Albany, New York, IDA, Civic Facility Revenue Bonds (The Univers Association-Albany Law School), Series A, 6.75% due 12/01/2029 (
	1,000	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% d
2,500	Erie County, New York, IDA, School Facility Revenue Bonds (City 5.75% due 5/01/2019 (g)
5,150	Erie County, New York, IDA, School Facility Revenue Bonds (City 5.75% due 5/01/2024 (g)
9,000	Hudson Yards Infrastructure Corporation, New York, Revenue Bonds due 2/15/2047 (i)
3,000	Long Island Power Authority, New York, Electric System Revenue B due 9/01/2029 (a)
5 , 950	Long Island Power Authority, New York, Electric System Revenue B due 9/01/2034 (a)
1,000	Long Island Power Authority, New York, Electric System Revenue R Series B, 5% due 12/01/2035 (c)

Portfolio Abbreviations

To simplify the listings of BlackRock 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
HFA	Housing Finance Agency
IDA	Industrial Development Authority
IDR	Industrial Development Revenue Bonds
M/F	Multi-Family
PCR	Pollution Control Revenue Bonds
PILOT	Payment in Lieu of Taxes
VRDN	Variable Rate Demand Notes

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007 (in Thousands)

Face Amount	Municipal Bonds
\$ 6,250	Long Island Power Authority, New York, Electric System Revenue R Series F, 4.25% due 5/01/2033 (i)
3 , 750	Madison County, New York, IDA, Civic Facility Revenue Bonds (Col Project), Series A, 5% due 7/01/2035 (a)
5,000	Metropolitan Transportation Authority, New York, Dedicated Tax F Series A, 5% due 11/15/2011 (e)(j)
8,000	Metropolitan Transportation Authority, New York, Dedicated Tax F

	Series A, 5% due 11/15/2035 (i)
14,515	Metropolitan Transportation Authority, New York, Revenue Refundi 5% due 11/15/2030 (g)
2,500	Metropolitan Transportation Authority, New York, Revenue Refundi 5.25% due 11/15/2031 (e)
29 , 000	Metropolitan Transportation Authority, New York, Revenue Refundi 5.75% due 11/15/2032 (g)
1,500	Metropolitan Transportation Authority, New York, Revenue Refundi 5% due 11/15/2028 (i)
3,500	Metropolitan Transportation Authority, New York, Service Contrac Bonds, Series A, 5% due 7/01/2021 (e)
2,000	Metropolitan Transportation Authority, New York, Service Contrac Bonds, Series A, 5% due 7/01/2025 (e)
2,535	Metropolitan Transportation Authority, New York, Transit Facilit Series C, 4.75% due 7/01/2012 (g)(j)
1,000	Metropolitan Transportation Authority, New York, Transit Facilit Series C-1, 5.50% due 7/01/2008 (i)(j)
2,500	Metropolitan Transportation Authority, New York, Transportation Series A, 5% due 11/15/2032 (e)
6,300	Metropolitan Transportation Authority, New York, Transportation Bonds, Series F, 5.25% due 11/15/2012 (i)(j)
4,210	Nassau Health Care Corporation, New York, Health System Revenue due 8/01/2009 (g)(j)
2,000	New York City, New York, City Health and Hospital Corporation, H Refunding Bonds, Series A, 5.25% due 2/15/2017 (i)
1,250	New York City, New York, City Housing Development Corporation, M Bonds, AMT, Series C, 5% due 11/01/2026
2,000	New York City, New York, City Housing Development Corporation, M Bonds, AMT, Series C, 5.05% due 11/01/2036

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

Face Amount	
\$ 1,000	New York City, New York, City Housing Development Corporation, M Bonds, AMT, Series H-1, 4.70% due 11/01/2040
2,340	New York City, New York, City Housing Development Corporation, M

	Bonds, AMT, Series H-2, 5.125% due 11/01/2034
2,180	New York City, New York, City Housing Development Corporation, M Bonds, AMT, Series J-2-A, 4.85% due 11/01/2040
885	New York City, New York, City IDA, Civic Facility Revenue Bonds League Foundation), Series A, 5.50% due 6/01/2022 (i)
1,200	New York City, New York, City IDA, Civic Facility Revenue Refund (Nightingale-Bamford School), 5.25% due 1/15/2017 (a)
11,805	New York City, New York, City IDA, IDR (Japan Airlines Company), 6% due 11/01/2015 (g)
7,965	New York City, New York, City IDA, Parking Facility Revenue Bond (Royal Charter-New York Presbyterian), 5.75% due 12/15/2029 (g)
4,000	New York City, New York, City IDA, PILOT Revenue Bonds (Queens B Project), 5% due 1/01/2031 (a)
13,140	New York City, New York, City IDA, PILOT Revenue Bonds (Queens B Project), 5% due 1/01/2036 (a)
14,750	New York City, New York, City IDA, PILOT Revenue Bonds (Yankee S 5% due 3/01/2036 (i)
1,500	New York City, New York, City IDA, Special Facility Revenue Refu (Terminal One Group Association Project), AMT, 5.50% due 1/01/20
6,720	New York City, New York, City Municipal Financing Authority, Wat Systems Revenue Bonds, 5% due 6/15/2036 (i)
1,000	New York City, New York, City Municipal Financing Authority, Wat Systems Revenue Bonds, Series A, 4.25% due 6/15/2033
7,100	New York City, New York, City Municipal Financing Authority, Wat Systems Revenue Bonds, Series A, 4.25% due 6/15/2039 (g)
500	New York City, New York, City Municipal Water Finance Authority, Sewer System, Crossover Revenue Refunding Bonds, Series F, 5% du
8,500	New York City, New York, City Municipal Water Finance Authority, Sewer System Revenue Bonds, Series B, 5.75% due 6/15/2007 (i)(j)
1,250	New York City, New York, City Municipal Water Finance Authority, System, Revenue Refunding Bonds, Series A, 5.125% due 6/15/2034
5,500	New York City, New York, City Municipal Water Finance Authority, System, Revenue Refunding Bonds, Series A, 5% due 6/15/2035 (a)

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

(in Thousands)

Face Amount Municipal Bonds

\$ 1,250	New York City, New York, City Municipal Water Finance Authority, System, Revenue Refunding Bonds, Series C, 5% due 6/15/2035 (i)
5,500	
200	New York City, New York, City Municipal Water Finance Authority, System Revenue Refunding Bonds, VRDN, Series G, 3.80% due 6/15/2
1,145	New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series B, 5.50% due 2/01/2012 (i)
805	New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series B, 5.50% due 2/01/2013 (i)
6,405	New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series B, 6.25% due 11/15/2018 (e)
16,200	New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series C, 5% due 2/01/2033 (e)
2,500	Revenue Bonds, Series E, 5.25% due 2/01/2022 (i)
1,000	Bonds, Series A, 5% due 11/15/2026 (e)
880	2
3,700	<u> </u>
1,580	New York City, New York, GO, Series B, 5.75% due 8/01/2010 (i)(
	New York City, New York, GO, Series B, 5.75% due 8/01/2013 (i)
	New York City, New York, GO, Series D, 5.25% due 10/15/2023
8,000	New York City, New York, GO, Series J, 5% due 5/15/2023
8,050	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
1,250	
15 , 175	
3 , 950	New York City, New York, Trust for Cultural Resources, Revenue F (American Museum of Natural History), Series A, 5% due 7/01/2036
3,000	New York Convention Center Development Corporation, New York, Re (Hotel Unit Fee Secured), 5% due 11/15/2030 (a)
1,000	New York State Dormitory Authority, Hospital Revenue Refunding F (New York Presbyterian Hospital), 5.50% due 8/01/2011 (a)(f)

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

	Municipal Bonds
\$ 2,000	Hospital), 5.75% due 2/15/2017 (n)
1,535	New York State Dormitory Authority, Lease Revenue Bonds (Municip Improvement Program), Series 1, 5.50% due 1/15/2014 (g)
645	New York State Dormitory Authority, Lease Revenue Bonds (Office Control), 5.50% due 4/01/2023 (i)
1,340	New York State Dormitory Authority Revenue Bonds (853 Schools Pr Series E, 5.75% due 7/01/2019 (a)
1,200	New York State Dormitory Authority Revenue Bonds (Cooper Union of 6.25% due 7/01/2009 (i)(j)
2,058	New York State Dormitory Authority Revenue Bonds (Gustavus Adolp Services, Inc.), Series B, 5.50% due 7/01/2018 (a)
6,750	New York State Dormitory Authority Revenue Bonds (Interfaith Med Series D, 5.40% due 2/15/2008 (i)(j)
1,585	New York State Dormitory Authority Revenue Bonds (Long Island Un 5.50% due 9/01/2020 (k)
1,250	New York State Dormitory Authority Revenue Bonds (Long Island Un 5.25% due $9/01/2028$ (k)
	New York State Dormitory Authority Revenue Bonds (New York State Association), Series A, 5.25% due 7/01/2019 (c)
	New York State Dormitory Authority Revenue Bonds (New York State Association), Series A, 5.125% due 7/01/2023 (c)
	New York State Dormitory Authority Revenue Bonds (Pace Universit 6% due 7/01/2010 (i)(j)
2,150	New York State Dormitory Authority Revenue Bonds (Saint Barnabas 5.45% due 8/01/2035 (a)(f)
	New York State Dormitory Authority Revenue Bonds (School Distric Series D, 5% due 10/01/2030 (i)
	New York State Dormitory Authority Revenue Bonds (School Distric Series E, 5.75% due 10/01/2030 (i)
·	New York State Dormitory Authority Revenue Bonds (Upstate Commun Series A, 6% due $7/01/2010$ (g)(j)
	New York State Dormitory Authority, Revenue Refunding Bonds (Cit Series 1, 5.25% due 7/01/2014 (e)

3,400	New York State Dormitory Authority, Revenue Refunding Bonds (Sai and Rehabilitation Center), Series A, 5.625% due 7/01/2012 (i)
1,370	New York State Dormitory Authority, Revenue Refunding Bonds (Sch Financing Program), Series I, 5.75% due 10/01/2018 (i)

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

Fac Amour	e t Municipal Bonds
\$ 56	New York State Dormitory Authority, Revenue Refunding Bonds, Ser 5.50% due 8/15/2017 (i)
1,55	
28	New York State Dormitory Authority, Supported Debt Revenue Bonds Facilities), Series B, 5.25% due 2/15/2023
1,06	Facilities), Series D, 5.875% due 8/15/2010 (g)(j)
7,00	Dormitory Facilities), Series A, 5% due 7/01/2031 (i)
1,00	of Health), Series A, 5% due 7/01/2025 (c)
12,96	Refunding Bonds (Brooklyn Union Gas Company/Keyspan), AMT, Serie due 2/01/2024 (e)
6,00	New York State Energy Research and Development Authority, PCR, R Hudson Gas and Electric), Series A, 5.45% due 8/01/2027 (a)
6,00	
4,40	
2,00	
3,25	New York State, HFA, M/F Housing Revenue Bonds (Saint Philips Ho Series A, 4.65% due 11/15/2038 (o)
75	New York State, HFA, State Personal Income Tax Revenue Bonds (Ecand Housing), Series A, 5% due 9/15/2023 (i)
3,50	

6,800	New York State Medical Care Facilities Finance Agency, Revenue E Medical Center), Series A, 5.75% due 2/15/2025 (a)(f)
1,745	New York State Mortgage Agency, Homeowner Mortgage Revenue Bonds Series 130, 4.80% due 10/01/2037
1,000	New York State Mortgage Agency, Homeowner Mortgage Revenue Bonds Series 143, 4.90% due 10/01/2037
2,140	New York State Mortgage Agency, Homeowner Mortgage Revenue Refur Series 67, 5.70% due 10/01/2017 (i)

BlackRock MuniHoldings New York Insured Fund, Inc.

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	Municipal Bonds
\$ 1,500	New York State Mortgage Agency, Homeowner Mortgage Revenue Refun Series 133, 4.95% due 10/01/2021
2,100	New York State Mortgage Agency, Homeowner Mortgage Revenue Refun Series 83, 5.55% due 10/01/2027 (i)
1,170	New York State Mortgage Agency Revenue Refunding Bonds, AMT, Ser 5.65% due 4/01/2030 (i)
5,000	New York State Thruway Authority, General Revenue Bonds, Series
2,000	New York State Thruway Authority, General Revenue Refunding Bond due 1/01/2029 (g)
9,250	New York State Thruway Authority, General Revenue Refunding Bond due 1/01/2030 (g)
8,000	New York State Thruway Authority, Highway and Bridge Trust Fund Series B-1, 5.75% due 4/01/2010 (e)(j)
8,700	New York State Thruway Authority, Second General Highway and Bri Revenue Bonds, Series A, 5% due 4/01/2026 (a)
3,000	New York State Urban Development Corporation, Personal Income Ta Series C-1, 5% due 3/15/2013 (i)(j)
2,000	New York State Urban Development Corporation, Personal Income Ta (State Facilities), Series A-1, 5% due 3/15/2029 (e)
	Niagara Falls, New York, City School District, COP, Refunding (H 5% due 6/15/2028 (g)
1,800	Oneida-Herkimer, New York, Solid Waste Management Authority, Sol Refunding Bonds, 5.50% due 4/01/2013 (g)

	2,500	Port Authority of New York and New Jersey, Consolidated Revenue Series, 5.125% due 7/15/2030 (g)
	1,000	Port Authority of New York and New Jersey, Consolidated Revenue Series, 4.50% due 9/01/2035 (c)
	12,000	Port Authority of New York and New Jersey, Revenue Refunding Bon 6% due 10/15/2032 (i)
	3,000	Port Authority of New York and New Jersey, Special Obligation Re International Air Terminal LLC), AMT, Series 6, 6.25% due 12/01/
_	7 , 830	Port Authority of New York and New Jersey, Special Obligation Re International Air Terminal LLC), AMT, Series 6, 6.25% due 12/01/
_	7,000	Port Authority of New York and New Jersey, Special Obligation Re International Air Terminal LLC), AMT, Series 6, 5.90% due 12/01/

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

(in Thousands)

Face	
Amount	Municipal Bonds
	Rensselaer, New York, City School District, COP, 5% due 6/01/203
1,25	
	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 Series A, 5.45% due 12/01/2009 (a)(j)
3,000	
	Suffolk County, New York, IDA, Civic Facility Revenue Refunding (Dowling College), Series A, 5% due 6/01/2036 (d)
	Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), AMT
4,660	
5,000	
3,530	
1,300	Suffolk County, New York, Public Improvement, GO, Series B, 4.50

14,000 Syracuse, New York, IDA, PILOT Revenue Bonds (Carousel Center Pr

		Series A, 5% due 1/01/2036 (n)
	5,000	Tobacco Settlement Financing Corporation of New York Revenue Bon 5.25% due 6/01/2020 (a)
	13 , 275	Tobacco Settlement Financing Corporation of New York Revenue Bon 5.25% due 6/01/2021 (a)
	2,000	Tobacco Settlement Financing Corporation of New York Revenue Bon 5.25% due 6/01/2022 (a)
	3,700	Tobacco Settlement Financing Corporation of New York Revenue Bon 5.50% due 6/01/2021
_	400	Triborough Bridge and Tunnel Authority, New York, General Purpos Bonds, VRDN, Series C, 3.70% due 1/01/2032 (a)(1)
_	12,000	Triborough Bridge and Tunnel Authority, New York, Revenue Refund 5.25% due 11/15/2023 (i)
_	8 , 315	Triborough Bridge and Tunnel Authority, New York, Revenue Refund 5% due 11/15/2032 (i)
_	2 , 095	Triborough Bridge and Tunnel Authority, New York, Revenue Refund Series A, 5% due 1/01/2012 (i)(j)
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BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

	Face Amount	Municipal Bonds
	\$ 1,500	Triborough Bridge and Tunnel Authority, New York, Revenue Refund 5% due 11/15/2032 (i)
	850	Triborough Bridge and Tunnel Authority, New York, Special Obliga Bonds, VRDN, Series C, 3.70% due 1/01/2031 (g)(1)
	2,465	Triborough Bridge and Tunnel Authority, New York, Subordinate Re 11/15/2028 (a)
	6,000	Triborough Bridge and Tunnel Authority, New York, Subordinate Re Series A, 5.25% due 11/15/2030 (i)
	7,000	Westchester County, New York, IDA, Civic Facility Revenue Bonds 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)
Guam - 1.0%	3 , 700	A.B. Won Guam International Airport Authority, General Revenue R Series C, 5.25% due 10/01/2021 (i)
	1,050	A.B. Won Guam International Airport Authority, General Revenue R Series C, 5.25% due 10/01/2022 (i)

Puerto Rico - 12.9%	·	Puerto Rico Commonwealth Highway and Transportation Authority, T Bonds, 5.25% due 7/01/2017 (e)
	10,000	Puerto Rico Commonwealth Highway and Transportation Authority, T Refunding Bonds, Series D, 5.75% due 7/01/2012 (j)
	4,700	Puerto Rico Commonwealth Highway and Transportation Authority, T Refunding Bonds, Series N, 5.25% due 7/01/2039 (e)
	10,280	Puerto Rico Commonwealth Infrastructure Financing Authority, Spe Appreciation Revenue Bonds, Series A, 4.62% due 7/01/2031 (b)(e)
	5 , 500	Puerto Rico Commonwealth Infrastructure Financing Authority, Spe Appreciation Revenue Bonds, Series A, 4.66% due 7/01/2033 (b)(e)
	9,300	Puerto Rico Commonwealth Infrastructure Financing Authority, Spe Appreciation Revenue Bonds, Series A, 4.66% due 7/01/2034 (a)(b)
	2,200	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Tax and Capital Appreciation Revenue Bonds, Series A, 4.
	1,345	Puerto Rico Commonwealth, Public Improvement, GO, Refunding, Series B, 5.25% due 7/01/2032
	500	Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.25
	3 , 570	Puerto Rico Convention Center District Authority, Hotel Occupanc Series A, 5% due 7/01/2031 (a)
	4 , 750	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series NN, 5.125% due 7/01/2029
	4 , 850	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series RR, 5% due 7/01/2015 (c)(j)

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

	Face Amount	Municipal Bonds
\$	4,950	Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 5% due 7/01/2015 (j)(n)
	7,110	Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 5% due 7/01/2015 (e)(j)
		Total Municipal Bonds (Cost - \$692,537) - 155.9%
		Municipal Bonds Held in Trust (s)
New York - 24.4%	18,000	Metropolitan Transportation Authority, New York, Revenue Refundi 5.75% due 11/15/2032 (g)

	23,000 9,500 7,000 21,000 26,730	New York City, New York, City Municipal Water Finance Authority, Revenue Bonds, Series A, 5.75% due 6/15/2011 (i) New York City, New York, GO, Series C, 5.75% due 3/15/2027 (g) New York City, New York, Sales Tax Asset Receivable Corporation Series A, 5% due 10/15/2032 (a) New York Convention Center Development Corporation, New York, Refee Secured), 5% due 11/15/2035 (a) Port Authority of New York and New Jersey, Special Obligation Re(JFK International Air Terminal), AMT, Series 6, 5.75% due 12/01
Puerto Rico - 0.6%	2,500	Puerto Rico Commonwealth Highway and Transportation Authority, T Bonds, Series B, 5.875% due 7/01/2035 (i)
		Total Municipal Bonds Held in Trust (Cost - \$112,199) - 25.0%
	Shares Held	Short-Term Securities
	1,386	CMA New York Municipal Money Fund, 3.21% (h)(p)
		Total Short-Term Securities (Cost - \$1,386) - 0.3%
		Total Investments (Cost - \$806,122*) - 181.2% Other Assets Less Liabilities - 0.9% Liability for Trust Certificates, Including Interest Expense Pay Preferred Stock, at Redemption Value - (68.7%) Net Assets Applicable to Common Stock - 100.0%

* The cost and unrealized appreciation (depreciation) of investments as of May 31, 2007, as computed for federal income tax purposes, were as follows:

Aggregate cost	\$ 746 , 235
	=======
Gross unrealized appreciation Gross unrealized depreciation	\$ 21,018 (1,802)
Net unrealized appreciation	\$ 19,216
	=======

BlackRock MuniHoldings New York Insured Fund, Inc.

Schedule of Investments as of May 31, 2007

(in Thousands)

- (a) AMBAC Insured.
- (b) Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.
- (c) CIFG Insured.
- (d) ACA Insured.
- (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	1,252	\$57

- (i) MBIA Insured.
- (j) Prerefunded.
- (k) Radian Insured.
- (1) 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.
- (m) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (n) XL Capital Insured.
- (o) FNMA Collateralized.
- (p) Represents the current yield as of May 31, 2007.
- (q) All or a portion of security held as collateral in connection with open financial futures contracts.
- (r) GNMA Collateralized.
- (s) Securities represent underlying bonds transferred to a separate securitization trust established in a tender option bond transaction in which the Fund may have acquired the residual interest certificates. These securities serve as collateral in a financing transaction.
- Financial futures contracts sold as of May 31, 2007 were as follows:

Number of Contracts	Issue	Expiration Date	Face Value	Unrealized Appreciation
395	30-Year U.S. Treasury Bonds	September 2007	\$43,149	\$45

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.
- 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.

BlackRock MuniHoldings New York Insured Fund, Inc.

Date: July 24, 2007

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
BlackRock MuniHoldings New York Insured Fund, Inc.

Date: July 24, 2007

By: /s/ Donald C. Burke
----Donald C. Burke
Chief Financial Officer
BlackRock MuniHoldings New York Insured Fund, Inc.

Date: July 24, 2007