

MUNIHOLDINGS NEW JERSEY INSURED FUND INC
Form 40-8B25
December 22, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 40-8B25

APPLICATION FOR EXTENSION OF TIME

811-08621

Investment Company Act File Number

BlackRock MuniHoldings New Jersey Insured Fund, Inc.

(exact name of registrant as specified in its charter)

| | |
|---|--------------------------------------|
| Maryland | 22-3564106 |
| ----- | ----- |
| (State or other jurisdiction of incorporation or organization) | (I.R.S. Employer Identification No.) |

| | |
|--|------------|
| 800 Scudders Mill Road Plainsboro, New Jersey | 08536 |
| ----- | ----- |
| (Address of principal executive offices) | (Zip Code) |

(609) 282-2800

(Registrant's telephone number)

PART I
RULE 8b-25

The Fund files this Application for Extension of Time pursuant to Rule 8b-25 under the Investment Company Act of 1940, as amended (the "Investment Company Act") (17 CFR 270.8b-25), respectfully requesting that the date for the timely filing of its Quarterly Schedule of Portfolio Holdings of Registered Management Investment Company on Form N-Q ("Form N-Q"), which is filed pursuant to Rule 30b1-5 under the Investment Company Act, be extended from December 30, 2006 to February 28, 2007 as provided in Rule 8b-25.

Due to a recent change in the accounting interpretation of the presentation in the Fund's financial statements, including its schedule of portfolio holdings, of investments in tender option bonds or inverse floating rate bonds, the Fund is not able to finalize the presentation of these investments in its schedule of portfolio holdings for a timely filing of its Form N-Q. The Fund's Form N-Q will be completed and filed with the Securities

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and Exchange Commission as soon as practicable.

Rule 8b-25 under the Investment Company Act permits a registered investment company to file an application for an extension of time if it is impractical to furnish a required report. The facts and circumstances described above clearly indicate that it is impractical for the Fund to furnish a Form N-Q by December 30. Further, the Fund strongly believes that the requested relief is consistent with the policies and purposes of the Investment Company Act as well as the protection of investors.

PART II
OTHER INFORMATION

(1) Name and telephone number of person to contact with respect to this notification:

| | | |
|-----------------|-------------|--------------------|
| Donald C. Burke | (609) | 282-7085 |
| ----- | ----- | ----- |
| (Name) | (Area Code) | (Telephone Number) |

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SIGNATURES

The registrant has duly caused this application to be signed on its behalf by the undersigned, thereunto duly authorized.

By: /s/ Donald C. Burke

Donald C. Burke
Vice President and Treasurer

December 22, 2006

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