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MORGAN STANLEY INSURED MUNICIPAL TRUST

Form NT-NSAR December 29, 2006

SEC FILE NUMBER 811-6434

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 12B-25

NOTIFICATION OF LATE FILING

	[] Form 10-KSB [] Form 10-D				[] Form 10-Q
For Period Ende	ed: October 31, 200)6			
[] Transition [] Transition [] Transition	Report on Form 10- Report on Form 20- Report on Form 11- Report on Form 10- Report on Form N-S	-F -K -Q			
For the Transit	tion Period Ended:				
Read Instruct	cion (on back page)	Before Prepar	ing Form. Pl	lease Prir	nt or Type.
	N THIS FORM SHALL ENFORMATION CONTAINE		IMPLY THAT	THE COMM	ISSION HAS
	ation relates to a which the notifica	-	-		e, identify
PART I - REGIST	TRANT INFORMATION				
Morgan Stanley Full Name of Re	Insured Municipal egistrant	Trust			
Former Name if	Applicable				
1221 Avenue of Address of Prir	the Americas ncipal Executive Of	ffice (Street a	nd Number)		
New York, New York, State and					

PART II RULE 12B-25 (B) AND (C)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule $12b-25\,(b)$, the following should be completed. (Check box if appropriate).

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

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- [X] (b) The subject annual report, semi-annual report, transition report on Form 10-KSB, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail why Forms 10-KSB, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

As a result of a recent determination that certain transfers of municipal securities by the Trust, previously accounted for as sales, do not qualify for sale treatment and should be accounted for as secured borrowings. The Trust is not able to finalize its financial statements for a timely filing of its Form N-SAR without unreasonable effort or expense. Upon resolution of this matter Deloitte and Touche LLP, the Trust's independent registered public accounting firm, will complete its audit. The Trust's Form N-SAR will be completed and filed with the Securities and Exchange Commission as soon as practicable.

PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification $\ensuremath{\mathsf{N}}$

Francis J. Smith 201 830-8373 (Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under Section 13 or $15\,(d)$ of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

[X] Yes [] No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

[] Yes [X] No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Morgan Stanley Insured Municipal Trust (Name of Registrant as Specified in Charter)

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has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 29, 2006 By: Francis J. Smith

Name: Francis J. Smith

Title: Chief Financial Officer and

Treasurer