

Edgar Filing: MUNIYIELD NEW YORK INSURED FUND INC - Form N-Q

MUNIYIELD NEW YORK INSURED FUND INC  
Form N-Q  
September 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 811-6500

Name of Fund: MuniYield 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, MuniYield 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: 10/31/2006

Date of reporting period: 05/01/06 - 07/31/06

Item 1 - Schedule of Investments

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of July 31, 2006

	Face Amount	Municipal Bonds
New York - 140.2%	\$ 23,790	Albany County, New York, Airport Authority, Airport Revenue Bond 6% due 12/15/2023 (c)
	1,250	Buffalo, New York, School, GO, Series D, 5.50% due 12/15/2014 (b)
	1,500	Buffalo, New York, School, GO, Series D, 5.50% due 12/15/2016 (b)
	4,300	Buffalo, New York, Sewer Authority, Revenue Refunding Bonds, Ser 7/01/2013 (b)
	1,700	Dutchess County, New York, Resource Recovery Agency Revenue Bond System-Forward), Series A, 5.40% due 1/01/2013 (d)
	1,900	Erie County, New York, IDA, School Facility Revenue Bonds (City Project), 5.75% due 5/01/2020 (c)
	5,250	Erie County, New York, IDA, School Facility Revenue Bonds (City Project), 5.75% due 5/01/2024 (c)

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485	Huntington, New York, GO, Refunding, 5.50% due 4/15/2011 (a)
460	Huntington, New York, GO, Refunding, 5.50% due 4/15/2012 (a)
455	Huntington, New York, GO, Refunding, 5.50% due 4/15/2013 (a)
450	Huntington, New York, GO, Refunding, 5.50% due 4/15/2014 (a)
450	Huntington, New York, GO, Refunding, 5.50% due 4/15/2015 (a)
1,675	Ilion, New York, Central School District, GO, Series B, 5.50% due 4/15/2011 (a)
7,000	Long Island Power Authority, New York, Electric System Revenue Bonds, Series B, 5% due 9/01/2029 (a)
8,500	Long Island Power Authority, New York, Electric System Revenue Bonds, Series B, 5% due 9/01/2034 (a)
10,000	Long Island Power Authority, New York, Electric System Revenue Bonds, Series B, 5% due 9/01/2035
5,750	Long Island Power Authority, New York, Electric System Revenue Bonds, Series B, 5% due 12/01/2035 (j)
4,250	Madison County, New York, IDA, Civic Facility Revenue Bonds (College Project), Series A, 5% due 7/01/2035 (a)
2,000	Metropolitan Transportation Authority, New York, Commuter Facility Revenue Bonds, Series A, 5.75% due 1/01/2008 (d)(e)
10,000	Metropolitan Transportation Authority, New York, Commuter Facility Revenue Bonds, Series B, 4.875% due 7/01/2018 (b)(h)

### Portfolio Abbreviations

To simplify the listings of MuniYield 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
IDA	Industrial Development Authority
IDR	Industrial Development Revenue Bonds
M/F	Multi-Family
RIB	Residual Interest Bonds
VRDN	Variable Rate Demand Notes

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of July 31, 2006 (concluded)

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	Face Amount	Municipal Bonds
New York (concluded)	\$ 5,000	Metropolitan Transportation Authority, New York, Dedicated Tax F Bonds, Series A, 5% due 11/15/2011 (b) (e)
	1,015	Metropolitan Transportation Authority, New York, Dedicated Tax F Bonds, Series A, 5% due 11/15/2032 (c)
	9,500	Metropolitan Transportation Authority, New York, Dedicated Tax F Bonds, Series A, 5% due 11/15/2035 (d)
	10,600	Metropolitan Transportation Authority, New York, Dedicated Tax F Refunding Bonds, Series A, 5% due 11/15/2030 (d)
	28,900	Metropolitan Transportation Authority, New York, Revenue Refundi Series 724X, 7.61% due 11/15/2032 (c) (g)
	1,740	Metropolitan Transportation Authority, New York, Revenue Refundi Series A, 5.125% due 11/15/2022 (b)
	17,105	Metropolitan Transportation Authority, New York, Revenue Refundi Series A, 5% due 11/15/2030 (c)
	2,500	Metropolitan Transportation Authority, New York, Revenue Refundi Series A, 5.25% due 11/15/2031 (b)
	1,500	Metropolitan Transportation Authority, New York, Revenue Refundi Series B, 5% due 11/15/2028 (d)
	2,000	Metropolitan Transportation Authority, New York, Service Contract Refunding Bonds, Series A, 5% due 7/01/2025 (b)
	2,885	Metropolitan Transportation Authority, New York, Transit Facilit Refunding Bonds, Series C, 5.125% due 1/01/2012 (c) (e)
	1,640	Metropolitan Transportation Authority, New York, Transit Facilit Refunding Bonds, Series C, 5.125% due 7/01/2012 (c) (e)
	3,000	Metropolitan Transportation Authority, New York, Transportation Bonds, Series A, 5% due 11/15/2032 (b)
	6,235	Metropolitan Transportation Authority, New York, Transportation Refunding Bonds, Series F, 5.25% due 11/15/2027 (d)
	5,000	Metropolitan Transportation Authority, New York, Transportation Refunding Bonds, Series F, 5% due 11/15/2031 (d)
	1,400	Monroe County, New York, IDA, Revenue Bonds (Southview Towers Pr 6.125% due 2/01/2020
	1,125	Monroe County, New York, IDA, Revenue Bonds (Southview Towers Pr 6.25% due 2/01/2031
	1,160	Montgomery County, New York, IDA, Lease Revenue Bonds (Hamilton Board of Cooperative Educational Services Project), Series A, 5%
	10,830	Nassau Health Care Corporation, New York, Health System Revenue 8/01/2009 (c) (e)
	1,500	New York City, New York, City Housing Development Corporation, M Bonds, AMT, Series C, 5% due 11/01/2026

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2,000	New York City, New York, City Housing Development Corporation, M Bonds, AMT, Series C, 5.05% due 11/01/2036
1,275	New York City, New York, City IDA, Civic Facility Revenue Refund (Nightingale-Bamford School), 5.25% due 1/15/2018 (a)
7,710	New York City, New York, City IDA, IDR (Japan Airlines Company), due 11/01/2015 (c)
7,970	New York City, New York, City IDA, Parking Facility Revenue Bond Charter-New York Presbyterian), 5.75% due 12/15/2029 (c)
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
6,750	New York City, New York, City Municipal Financing Authority, Wat Systems Revenue Bonds, 5% due 6/15/2036 (d)
500	New York City, New York, City Municipal Water Finance Authority, Sewer System, Crossover Revenue Refunding Bonds, Series F, 5% du
12,500	New York City, New York, City Municipal Water Finance Authority, Sewer System Revenue Bonds, RIB, Series 726X, 7.61% due 6/15/202
2,850	New York City, New York, City Municipal Water Finance Authority, Sewer System Revenue Bonds, Series A, 5.75% due 6/15/2009 (b) (e)
14,700	New York City, New York, City Municipal Water Finance Authority, Sewer System Revenue Bonds, Series B, 5.75% due 6/15/2007 (d) (e)
5,000	New York City, New York, City Municipal Water Finance Authority, Sewer System, Revenue Refunding Bonds, 5.50% due 6/15/2010 (d) (e)
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)
6,600	New York City, New York, City Municipal Water Finance Authority, System, Revenue Refunding Bonds, Series B, 5% due 6/15/2036 (c)
1,750	New York City, New York, City Municipal Water Finance Authority, System, Revenue Refunding Bonds, Series C, 5% due 6/15/2035 (d)
400	New York City, New York, City Municipal Water Finance Authority, System Revenue Refunding Bonds, VRDN, Series A, 3.61% due 6/15/2
200	New York City, New York, City Municipal Water Finance Authority, System Revenue Refunding Bonds, VRDN, Series G, 3.67% due 6/15/2
1,020	New York City, New York, City Transit Authority, Metropolitan Tr Authority, Triborough, COP, Series A, 5.625% due 1/01/2012 (a)
6,805	New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series B, 6.25% due 5/15/2010 (b) (e)
800	New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series B, 6.25% due 5/15/2010 (e)
1,260	New York City, New York, City Transitional Finance Authority, Fu

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	Revenue Bonds, Series C, 5.50% due 5/01/2009 (e)
16,195	New York City, New York, City Transitional Finance Authority, Revenue Bonds, Series C, 5% due 2/01/2033 (b)
2,500	New York City, New York, City Transitional Finance Authority, Revenue Bonds, Series E, 5.25% due 2/01/2022 (d)
3,000	New York City, New York, City Transitional Finance Authority, Revenue Refunding Bonds, Series D, 5.25% due 2/01/2021 (d)
1,000	New York City, New York, City Transitional Finance Authority, Revenue Bonds, Series A, 5% due 11/15/2026 (b)
11,042	New York City, New York, GO, RIB, Series 725X, 7.61% due 3/15/2021 (e)
895	New York City, New York, GO, Refunding, Series A, 6.375% due 5/15/2010 (b) (e)
70	New York City, New York, GO, Refunding, Series B, 7% due 2/01/2021 (d)
3,700	New York City, New York, GO, Refunding, VRDN, Series H, Sub-Series A, 5.25% due 8/01/2013 (d) (f)
3,000	New York City, New York, GO, Series A, 5.75% due 5/15/2010 (b) (e)
2,500	New York City, New York, GO, Series B, 5.75% due 8/01/2013 (d)
3,750	New York City, New York, GO, Series D, 5.25% due 10/15/2023
2,700	New York City, New York, GO, Series D, 5% due 11/01/2034
8,000	New York City, New York, GO, Series J, 5% due 5/15/2023
9,500	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
8,450	New York City, New York, GO, VRDN, Sub-Series A-6, 3.61% due 11/15/2032 (a)
2,750	New York City, New York, IDA, Civic Facility Revenue Bonds (Ethiopian Fieldston School Project), Sub-Series B-1, 4.50% due 6/01/2035 (a)
14,500	New York City, New York, Sales Tax Asset Receivable Corporation DRIVERS, Series 1438Z, 8% due 10/15/2012 (a) (g)
10,700	New York City, New York, Sales Tax Asset Receivable Corporation DRIVERS, Series A, 5% due 10/15/2032 (a)
4,250	New York City, New York, Trust for Cultural Resources, Revenue Bonds (American Museum of Natural History), Series A, 5% due 7/01/2036
16,875	New York Convention Center Development Corporation, New York, Revenue Bonds DRIVERS, VRDN, Series 1247Z, 6.706% due 11/15/2013 (a) (g)
2,400	New York Convention Center Development Corporation, New York, Revenue Bonds (Hotel Unit Fee Secured), 5% due 11/15/2030 (a)
1,000	New York State Dormitory Authority, Consolidated Revenue Refunding Bonds (University System), Series 1, 5.625% due 1/01/2008 (c) (e)
5,000	New York State Dormitory Authority, Non-State Supported Debt, Revenue Bonds (Cornell University), Series A, 5% due 7/01/2035

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3,580	New York State Dormitory Authority Revenue Bonds (Eger Health Ca Rehabilitation Center), 6.10% due 8/01/2037 (i)
1,500	New York State Dormitory Authority Revenue Bonds (Long Island Un 5.25% due 9/01/2028 (k)
2,000	New York State Dormitory Authority Revenue Bonds (New School for 5.75% due 7/01/2007 (d)(e)
1,180	New York State Dormitory Authority Revenue Bonds (New York State Association), Series A, 5.25% due 7/01/2019 (j)
1,000	New York State Dormitory Authority Revenue Bonds (New York State Association), Series A, 5.125% due 7/01/2023 (j)
6,900	New York State Dormitory Authority Revenue Bonds (School Distric Program), Series E, 5.75% due 10/01/2030 (d)
1,000	New York State Dormitory Authority Revenue Bonds, Series B, 6.50
3,560	New York State Dormitory Authority Revenue Bonds (State Universi Series B, 5.75% due 5/15/2010 (c)(e)
1,780	New York State Dormitory Authority Revenue Bonds (Upstate Commun Series A, 6% due 7/01/2010 (c)(e)
3,155	New York State Dormitory Authority, Revenue Refunding Bonds (Cit Series C, 7.50% due 7/01/2010 (b)
4,255	New York State Dormitory Authority, Revenue Refunding Bonds (Men Facilities Improvement), Series A, 5.75% due 2/15/2007 (d)(e)
1,370	New York State Dormitory Authority, Revenue Refunding Bonds (Sch Program), Series I, 5.75% due 10/01/2018 (d)
6,000	New York State Dormitory Authority, Revenue Refunding Bonds (Sie due 7/01/2007 (d)(e)
1,570	New York State Dormitory Authority, Supported Debt Revenue Bonds Facilities), Series B, 5.25% due 2/15/2014 (e)
270	New York State Dormitory Authority, Supported Debt Revenue Bonds Facilities), Series B, 5.25% due 2/15/2023
3,000	New York State Dormitory Authority, Supported Debt Revenue Bonds Dormitory Facilities), Series A, 5% due 7/01/2031 (d)
1,000	New York State Dormitory Authority, Supported Debt Revenue Refun of Health), Series A, 5% due 7/01/2025 (j)
14,250	New York State Energy Research and Development Authority, Gas Fa Refunding Bonds (Brooklyn Union Gas Company/Keyspan), AMT, Serie 2/01/2024 (b)
3,500	New York State Environmental Facilities Corporation, Special Obl Refunding Bonds (Riverbank State Park), 6.25% due 4/01/2012 (a)
4,000	New York State Environmental Facilities Corporation, State Clean Water, Revenue Refunding Bonds (New York City Municipal Water Fi Sub-Series B, 4.50% due 6/15/2036

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800	New York State Housing Finance Agency, State Personal Income Tax (Economic Development and Housing), Series A, 5% due 9/15/2023 (
2,000	New York State Mortgage Agency, Homeowner Mortgage Revenue Bonds 4.80% due 10/01/2037
5,000	New York State Mortgage Agency, Homeowner Mortgage Revenue Refun Series 67, 5.80% due 10/01/2028 (d)
1,540	New York State Mortgage Agency, Homeowner Mortgage Revenue Refun Series 133, 4.95% due 10/01/2021
335	New York State Mortgage Agency Revenue Bonds, DRIVERS, AMT, Seri due 4/01/2030 (d) (g)
3,470	New York State Municipal Bond Bank Agency, Special School Purpos Series C, 5.25% due 6/01/2019
3,920	New York State Municipal Bond Bank Agency, Special School Purpos Series C, 5.25% due 6/01/2020
6,000	New York State Thruway Authority, General Revenue Bonds, Series
8,000	New York State Thruway Authority, General Revenue Refunding Bond 4.75% due 1/01/2029 (c)
17,750	New York State Thruway Authority, General Revenue Refunding Bond due 1/01/2030 (c)
2,500	New York State Thruway Authority, General Revenue Refunding Bond due 1/01/2030 (c)
2,820	New York State Thruway Authority, Highway and Bridge Trust Fund Series A, 6.25% due 4/01/2011 (c)
3,000	New York State Thruway Authority, Local Highway and Bridge Servi Bonds, 5.75% due 4/01/2010 (a) (e)
2,000	New York State Thruway Authority, Local Highway and Bridge Servi Bonds, Series A-2, 5.375% due 4/01/2008 (d) (e)
2,170	New York State Thruway Authority, Local Highway and Bridge Servi Refunding Bonds, 6% due 4/01/2007 (d) (e)
4,380	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 (d) (e)
5,000	New York State Urban Development Corporation, Personal Income Ta (State Facilities), Series A-1, 5% due 3/15/2029 (b)
3,190	New York State Urban Development Corporation, Revenue Refunding Capital Facilities), Series A, 6.50% due 1/01/2011 (c)
1,000	Niagara Falls, New York, City School District, COP, Refunding (H 5% due 6/15/2028 (c)
1,000	Niagara Falls, New York, GO (Water Treatment Plant), AMT, 7.25%
2,705	Niagara, New York, Frontier Authority, Airport Revenue Bonds (Bu

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	International Airport), Series B, 5.50% due 4/01/2019 (d)
1,260	North Country, New York, Development Authority, Solid Waste Management Revenue Refunding Bonds, 6% due 5/15/2015 (c)
1,745	North Hempstead, New York, GO, Refunding, Series B, 6.40% due 4/01/2019 (d)
555	North Hempstead, New York, GO, Refunding, Series B, 6.40% due 4/01/2019 (d)
1,665	Oneida County, New York, IDA, Civic Facilities Revenue Bonds (MO Series A, 5.20% due 2/01/2013 (c)
2,500	Port Authority of New York and New Jersey, Consolidated Revenue Bonds, 137th Series, 5.125% due 7/15/2030 (c)
4,000	Port Authority of New York and New Jersey, Consolidated Revenue Bonds, AMT, 119th Series, 5.50% due 9/15/2016 (b)
15,000	Port Authority of New York and New Jersey Revenue Refunding Bonds, Series, 6% due 10/15/2032 (d)
5,080	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds, AMT, Series 278, 7.504% due 12/01/2022 (d) (g)
14,750	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (International Air Terminal), AMT, Series 6, 6.25% due 12/01/2010 (f)
7,175	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (International Air Terminal LLC), AMT, Series 6, 6.25% due 12/01/2010 (f)
3,500	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (International Air Terminal LLC), AMT, Series 6, 5.75% due 12/01/2010 (f)
4,425	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (Project-JFK International Air Terminal), AMT, Series 6, 6.25% due 12/01/2010 (f)
7,380	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds (Project-JFK International Air Terminal), AMT, Series 6, 6.25% due 12/01/2010 (f)
1,255	Rensselaer County, New York, IDA, Civic Facility Revenue Bonds (Institute), Series B, 5.50% due 8/01/2022 (a)
1,000	Suffolk County, New York, IDA, Civic Facility Revenue Refunding Bonds, Series A, 5% due 6/01/2036 (q)
4,625	Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), AMT, Series A, 5.50% due 6/01/2020 (a)
8,530	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Revenue Bonds (Ogden Martin System Huntington Project), AMT, 6% due 10/01/2010 (f)
9,170	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Revenue Bonds (Ogden Martin System Huntington Project), AMT, 6.15% due 10/01/2010 (f)
6,470	Suffolk County, New York, IDA, Solid Waste Disposal Facility, Revenue Bonds (Ogden Martin System Huntington Project), AMT, 6.25% due 10/01/2010 (f)
1,750	Suffolk County, New York, Public Improvement, GO, Series B, 4.50% due 6/01/2020 (a)
5,000	Tobacco Settlement Financing Corporation of New York Revenue Bonds, Series A, 5.50% due 6/01/2020 (a)
2,000	Tobacco Settlement Financing Corporation of New York Revenue Bonds, Series A, 5.50% due 6/01/2020 (a)



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		5.25% due 6/01/2022 (a)
	2,000	Tobacco Settlement Financing Corporation of New York Revenue Bonds, Series Y, 5.50% due 6/01/2021
	1,900	Tobacco Settlement Financing Corporation of New York Revenue Bonds, Series Y, 5.50% due 6/01/2022
	2,305	Triborough Bridge and Tunnel Authority, New York, General Purpose Bonds, Series Y, 6% due 1/01/2012 (d) (h)
	7,000	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Y, 5.50% due 11/15/2023 (d)
	19,675	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Y, 5.50% due 11/15/2032 (d)
	2,265	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Y, 5% due 1/01/2012 (d) (e)
	1,500	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Y, 5% due 11/15/2032 (d)
	2,465	Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue Bonds, Series Y, 5.50% due 11/15/2028 (a)
	6,000	Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue Bonds, Series Y, 5.25% due 11/15/2030 (d)
	1,050	Western Nassau County, New York, Water Authority, Water System Revenue Bonds, Series Y, 5% due 5/01/2035 (a)
	2,010	Yonkers, New York, GO, Series A, 5.75% due 10/01/2010 (b)
Guam - 0.8%	2,240	A.B. Won Guam International Airport Authority, General Revenue Revenue Bonds, Series C, 5.25% due 10/01/2021 (d)
	2,050	A.B. Won Guam International Airport Authority, General Revenue Revenue Bonds, Series C, 5.25% due 10/01/2022 (d)
Puerto Rico - 11.2%	2,265	Puerto Rico Commonwealth Highway and Transportation Authority, Trust Receipts, Class R, Series B, 7.753% due 7/01/2019 (b)
	1,000	Puerto Rico Commonwealth Highway and Transportation Authority, Trust Receipts, Class R, Series B, 7.753% due 7/01/2021 (b)
	1,250	Puerto Rico Commonwealth Highway and Transportation Authority, Trust Receipts, Class R, Series B, 7.753% due 7/01/2021 (b)
	3,000	Puerto Rico Commonwealth Highway and Transportation Authority, Revenue Refunding Bonds, Series D, 5.75% due 7/01/2012 (e)
	2,000	Puerto Rico Commonwealth Highway and Transportation Authority, Revenue Refunding Bonds, Series K, 5% due 7/01/2035 (n)
	4,000	Puerto Rico Commonwealth Highway and Transportation Authority, Revenue Refunding Bonds, Series L, 5.25% due 7/01/2041 (j)
	22,030	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.62% due 7/01/2035 (j)

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3,900	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.67% due 7/01/2031
8,000	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series A, 4.77% due 7/01/2041
4,500	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Capital Appreciation Revenue Bonds, Series B, 5% due 7/01/2041 (j)
4,000	Puerto Rico Convention Center District Authority, Hotel Occupancy Revenue Bonds, Series A, 5% due 7/01/2031 (a)
4,750	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series A, 5% due 7/01/2029
7,315	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series B, 5% due 7/01/2029 (j)
7,095	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series C, 5% due 7/01/2030 (l)
6,350	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series D, 5% due 7/01/2035 (b)
2,300	Puerto Rico Public Finance Corporation, Commonwealth Appropriation Revenue Bonds, Series E, 5.50% due 2/01/2012 (e)
700	Puerto Rico Public Finance Corporation, Commonwealth Appropriation Revenue Bonds, Series E, 5.50% due 8/01/2029
	Total Municipal Bonds (Cost - \$817,447) - 152.2%

Shares Held	Short-Term Securities
1,528	CMA New York Municipal Money Fund, 3.07% (m) (p)
	Total Short-Term Securities (Cost - \$1,528) - 0.3%
	Total Investments (Cost - \$818,975*) - 152.5%
	Other Assets Less Liabilities - 2.6%
	Preferred Stock, at Redemption Value - (55.1%)
	Net Assets Applicable to Common Stock - 100.0%

\* The cost and unrealized appreciation (depreciation) of investments as of July 31, 2006, as computed for federal income tax purposes were as follows:

Aggregate cost	\$	819,293
		=====
Gross unrealized appreciation	\$	25,258
Gross unrealized depreciation		(1,951)
		-----
Net unrealized appreciation	\$	23,307
		=====

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- (a) AMBAC Insured.
- (b) FGIC Insured.
- (c) FSA Insured.
- (d) MBIA Insured.
- (e) Prerefunded.
- (f) 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.
- (g) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (h) Escrowed to maturity.
- (i) FHA Insured.
- (j) CIFG Insured.
- (k) Radian Insured.
- (l) XL Capital Insured.
- (m) 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	427	\$ 38

- (n) Assured Guaranty Insured.
- (o) Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.
- (p) Represents the current yield as of July 31, 2006.
- (q) ACA Insured.

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

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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.

MuniYield New York Insured Fund, Inc.

By: /s/ Robert C. Doll, Jr.  
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Robert C. Doll, Jr.  
Chief Executive Officer  
MuniYield New York Insured Fund, Inc.

Date: September 20, 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.  
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Robert C. Doll, Jr.  
Chief Executive Officer  
MuniYield New York Insured Fund, Inc.

Date: September 20, 2006

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

Date: September 20, 2006