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MUNIYIELD FLORIDA INSURED FUND /NJ/  
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 811-7156

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

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

Item 1 - Schedule of Investments

MuniYield Florida Insured Fund

Schedule of Investments as of July 31, 2006

|                                | Face<br>Amount | Municipal Bonds   |
|--------------------------------|----------------|---|
| District of<br>Columbia - 0.8% | \$ 1,000       | Metropolitan Washington Airports Authority, D.C., Airport System<br>AMT, Series A, 5.25% due 10/01/2032 (c)               |
| Florida - 146.2%               | 1,300          | Alachua County, Florida, School Board, COP, 5.25% due 7/01/2029   |
|                                | 1,430          | Bay County, Florida, Sales Tax Revenue Bonds, 5% due 9/01/2027  |
|                                | 700            | Boynton Beach, Florida, Utility System Revenue Refunding Bonds,<br>11/01/2020 (b) (c)                                     |
|                                | 1,720          | Broward County, Florida, Educational Facilities Authority Revenue<br>(Nova Southeastern University), 5% due 4/01/2031 (n) |
|                                | 1,545          | Cape Coral, Florida, Special Obligation Revenue Bonds, 5% due 10/01/2024 (h)  |
|                                | 3,445          | Collier County, Florida, Capital Improvement Revenue Refunding B<br>10/01/2024 (h)  |

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|       |   |
|-------|---|
| 1,000 | Daytona Beach, Florida, Utility System Revenue Refunding Bonds, due 11/15/2027 (c)  |
| 1,000 | Deltona, Florida, Transportation Capital Improvement Revenue Bonds, 10/01/2026 (h)  |
| 1,000 | Emerald Coast, Florida, Utilities Authority, System Revenue Bonds, 1/01/2036 (c)  |
| 2,110 | First Florida Governmental Financing Commission Revenue Bonds, 5%   |
| 1,000 | Flagler County, Florida, Capital Improvement Revenue Bonds, 5% due 10/01/2026 (h)   |
| 1,150 | Florida HFA, Housing Revenue Bonds (Brittany Rosemont Apartments), 6.75% due 8/01/2014 (a)  |
| 415   | Florida Housing Finance Corporation, Homeowner Mortgage Revenue Bonds, Series 4, 6.25% due 7/01/2022 (f)  |
| 1,000 | Florida State Board of Education, Capital Outlay, GO, Public Education, due 6/01/2031 (c)   |
| 6,190 | Florida State Board of Education, Lottery Revenue Bonds, Series 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000 |

Portfolio Abbreviations

To simplify the listings of MuniYield 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 |
| EDA     | Economic Development Authority         |
| GO      | General Obligation Bonds               |
| HFA     | Housing Finance Agency                 |
| IDA     | Industrial Development Authority       |
| IDR     | Industrial Development Revenue Bonds   |
| RIB     | Residual Interest Bonds                |
| S/F     | Single-Family                          |

MuniYield Florida Insured Fund

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

|                     | Face Amount | Municipal Bonds   |
|---------------------|-------------|---|
| Florida (concluded) | \$ 1,860    | Florida State Turnpike Authority, Turnpike Revenue Bonds (Department of Transportation), Series B, 5% due 7/01/2030 |

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|       |  |
|-------|--|
| 1,400 | Fort Myers, Florida, Utility System Revenue Refunding Bonds, 5%  |
| 1,000 | Halifax Hospital Medical Center, Florida, Hospital Revenue Refund<br>5% due 6/01/2038  |
| 3,000 | Hernando County, Florida, School Board, COP, 5% due 7/01/2035 (h)  |
| 3,700 | Highlands County, Florida, Health Facilities Authority, Hospital<br>(Adventist Health System), Series A, 6% due 11/15/2011 (i)               |
| 1,000 | Highlands County, Florida, Health Facilities Authority, Hospital<br>(Adventist Health System), Series C, 5.25% due 11/15/2036                |
| 1,780 | Hillsborough County, Florida, Port District Revenue Bonds (Tampa<br>Project), AMT, 5% due 6/01/2026 (h)                                      |
| 6,000 | Hillsborough County, Florida, School Board, COP, 5.375% due 7/01/2026  |
| 1,000 | Hillsborough County, Florida, School Board, COP, 5% due 7/01/2026  |
| 2,000 | Jacksonville Electric Authority, Florida, Water and Sewer System<br>Series A, 5.375% due 10/01/2030 (h)                                      |
| 1,000 | Jacksonville, Florida, Economic Development Commission, Health C<br>Revenue Bonds (Mayo Clinic-Jacksonville), Series A, 5.50% due 11/15/2036 |
| 750   | Jacksonville, Florida, Economic Development Commission, Health C<br>Bonds (Mayo Clinic-Jacksonville), Series B, 5.50% due 11/15/2036         |
| 1,140 | Jacksonville, Florida, Economic Development Commission, IDR (Met<br>Solutions Project), AMT, 5.50% due 10/01/2030 (l)                        |
| 1,455 | Jacksonville, Florida, Guaranteed Entitlement Revenue Refunding<br>5.25% due 10/01/2032 (c)  |
| 1,225 | Jacksonville, Florida, Port Authority, Seaport Revenue Bonds, AMT<br>11/01/2026 (h)  |
| 2,280 | Jacksonville, Florida, Sales Tax Revenue Bonds, 5% due 10/01/2026  |
| 2,000 | Lakeland, Florida, Electric and Water Revenue Refunding Bonds, S<br>due 10/01/2028 (h)   |
| 1,000 | Lee County, Florida, Airport Revenue Bonds, AMT, Series A, 6% due 10/01/2026   |
| 2,285 | Lee County, Florida, Capital Revenue Bonds, 5.25% due 10/01/2023   |
| 50    | Lee County, Florida, HFA, S/F Mortgage Revenue Bonds (Multi-Coun<br>Series A, Sub-Series 3, 7.45% due 9/01/2027 (d) (e) (g)                  |
| 1,525 | Lee County, Florida, School Board, COP, Series A, 5% due 8/01/2026   |
| 1,000 | Leesburg, Florida, Capital Improvement Revenue Bonds, 5.25% due 10/01/2026   |
| 1,000 | Marco Island, Florida, Utility System Revenue Bonds, 5% due 10/01/2026   |
| 1,000 | Martin County, Florida, Utilities System Revenue Bonds, 5.125% due 10/01/2026  |
| 2,000 | Miami Beach, Florida, Water and Sewer Revenue Bonds, 5.75% due 9/01/2026   |
| 7,500 | Miami-Dade County, Florida, Aviation Revenue Bonds, AMT, Series A, 5.50% due 10/01/2026  |

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|       |  |
|-------|--|
| 5,000 | Miami-Dade County, Florida, Aviation Revenue Bonds (Miami Intern Series A, 6% due 10/01/2024 (c)                                 |
| 2,000 | Miami-Dade County, Florida, Educational Facilities Authority Rev of Miami), Series A, 5.75% due 4/01/2029 (a)                    |
| 1,000 | Miami-Dade County, Florida, Expressway Authority, Toll System Re 5.25% due 7/01/2027 (c)   |
| 3,875 | Miami-Dade County, Florida, Expressway Authority, Toll System Re 5% due 7/01/2033 (c)  |
| 3,480 | Miami-Dade County, Florida, Health Facilities Authority, Hospita Bonds, DRIVERS, Series 208, 7.285% due 8/15/2017 (a)(k)         |
| 1,655 | Miami-Dade County, Florida, IDA, IDR (BAC Funding Corporation Pr due 10/01/2030 (a)  |
| 2,000 | Miami-Dade County, Florida, School Board COP, Series A, 5.50% du   |
| 1,865 | Miami-Dade County, Florida, Solid Waste System Revenue Bonds, 5.   |
| 4,375 | Miami-Dade County, Florida, Subordinate Special Obligation Reven 5.186% due 10/01/2031 (h) (p)                                   |
| 5,735 | Miami-Dade County, Florida, Subordinate Special Obligation Reven 5.203% due 10/01/2033 (h) (p)                                   |
| 4,765 | Orange County, Florida, Educational Facilities Authority, Educat Refunding Bonds (Rollins College Project), 5.50% due 12/01/2032 |
| 600   | Orange County, Florida, Health Facilities Authority, Hospital Re Health System), 6.25% due 11/15/2024                            |
| 1,835 | Orange County, Florida, Health Facilities Authority, Hospital Re Regional Healthcare), 6% due 12/01/2012 (i)                     |
| 1,000 | Orange County, Florida, Sales Tax Revenue Refunding Bonds, Serie due 1/01/2023 (c)   |
| 6,500 | Orange County, Florida, School Board, COP, Series A, 5.25% due 8   |
| 4,000 | Orlando and Orange County, Florida, Expressway Authority Revenue 5% due 7/01/2030 (a)  |
| 6,815 | Orlando and Orange County, Florida, Expressway Authority Revenue 5% due 7/01/2035 (a)  |
| 1,530 | Osceola County, Florida, Infrastructure Sales Surplus Tax Revenu due 10/01/2025 (a)  |
| 2,000 | Osceola County, Florida, School Board, COP, Series A, 5.25% due  |
| 1,100 | Osceola County, Florida, Tourist Development Tax Revenue Bonds, due 10/01/2027 (c)   |
| 1,500 | Palm Beach County, Florida, Criminal Justice Facilities Revenue 6/01/2015 (c)  |
| 2,000 | Palm Beach County, Florida, School Board, COP, Refunding, Series 8/01/2021 (f)   |

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|       |   |
|-------|---|
| 5,000 | Palm Beach County, Florida, School Board, COP, Series A, 6% due   |
| 1,300 | Palm Beach County, Florida, School Board, COP, Series A, 5% due   |
| 1,000 | Palm Coast, Florida, Utility System Revenue Bonds, 5% due 10/01/  |
| 1,500 | Panama City, Florida, Water and Sewer Revenue Bonds, Series B, 5  |
| 1,000 | Pembroke Pines, Florida, Public Improvement Revenue Bonds, Serie<br>10/01/2034 (a)                      |
| 1,000 | Polk County, Florida, Public Facilities Revenue Bonds, 5% due 12  |
| 1,340 | Polk County, Florida, Public Facilities Revenue Bonds, 5% due 12  |
| 1,000 | Polk County, Florida, Utility System Revenue Bonds, 5.25% due 10  |
| 1,055 | Port St. Lucie, Florida, Utility Revenue Bonds, 5.25% due 9/01/2  |
| 2,190 | Port St. Lucie, Florida, Utility System Revenue Refunding Bonds,<br>9/01/2029 (h)                       |
| 1,400 | Saint Johns County, Florida, Sales Tax Revenue Bonds, Series A,   |
| 1,000 | Saint Lucie, Florida, West Services District, Utility Revenue Bo<br>10/01/2034 (h)                      |
| 1,000 | Santa Rosa County, Florida, School Board, COP, DRIVERS, Series 1<br>due 2/01/2014 (c) (k)               |
| 2,000 | South Broward, Florida, Hospital District Revenue Bonds, DRIVERS<br>due 5/01/2032 (h) (k)               |
| 1,000 | South Lake County, Florida, Hospital District Revenue Bonds (Sou<br>5.80% due 10/01/2034                |
| 1,240 | Stuart, Florida, Public Utilities Revenue Refunding and Improvem<br>due 10/01/2024 (c)                  |
| 2,280 | University of Central Florida (UCF) Athletics Association Inc.,<br>due 10/01/2034 (c)                   |
| 1,640 | Village Center Community Development District, Florida, Recreati<br>Series A, 5.375% due 11/01/2034 (h) |
| 1,000 | Village Center Community Development District, Florida, Recreati<br>Series A, 5.125% due 11/01/2036 (h) |
| 4,030 | Village Center Community Development District, Florida, Utility<br>due 10/01/2028 (h)                   |
| 2,585 | Village Center Community Development District, Florida, Utility<br>due 10/01/2023 (h)                   |
| 1,000 | Volusia County, Florida, IDA, Student Housing Revenue Bonds (Ste<br>Series A, 5% due 6/01/2025 (m)      |
| 1,000 | Volusia County, Florida, IDA, Student Housing Revenue Bonds (Ste<br>Series A, 5% due 6/01/2035 (m)      |

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|                    |       |  |
|--------------------|-------|--|
| New Jersey - 1.7%  | 2,000 | New Jersey EDA, Cigarette Tax Revenue Bonds, 5.50% due 6/15/2024                                   |
| Puerto Rico - 6.8% | 1,970 | Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 7/01/2019 (h)                     |
|                    | 1,000 | Puerto Rico Public Buildings Authority, Government Facilities Re Series I, 5% due 7/01/2036        |
|                    | 1,145 | Puerto Rico Public Finance Corporation, Commonwealth Appropriati Series E, 5.70% due 2/01/2010 (i) |
|                    | 3,550 | Puerto Rico Public Finance Corporation, Revenue Refunding Bonds, 6.88% due 8/01/2022 (h) (k)       |
|                    |       | Total Municipal Bonds (Cost - \$184,226) - 155.5%  |

Shares

Held

Short-Term Securities

|       |   |
|-------|---|
| 1,311 | CMA Florida Municipal Money Fund, 2.92% (j) (o)     |
|       | Total Short-Term Securities (Cost - \$1,311) - 1.1% |
|       | Total Investments (Cost - \$185,537*) - 156.6%      |
|       | Other Assets Less Liabilities - 2.0%                |
|       | Preferred Shares, at Redemption Value - (58.6%)     |
|       | Net Assets Applicable to Common Shares - 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                | \$ | 185,551 |
|                               |    | =====   |
| Gross unrealized appreciation | \$ | 7,067   |
| Gross unrealized depreciation |    | (220)   |
|                               |    | -----   |
| Net unrealized appreciation   | \$ | 6,847   |
|                               |    | =====   |

- (a) AMBAC Insured.
- (b) Escrowed to maturity.
- (c) FGIC Insured.
- (d) FHLMC Collateralized.
- (e) FNMA Collateralized.
- (f) FSA Insured.
- (g) GNMA Collateralized.
- (h) MBIA Insured.

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- (i) Prerefunded.
- (j) 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 Florida Municipal Money Fund            | 1,311        | \$34            |
| Merrill Lynch Institutional Tax-Exempt Fund | (2,600)      | --*             |

\* Amount is less than \$1,000.

- (k) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (l) ACA Insured.
- (m) CIFG Insured.
- (n) Assured Guaranty Insured.
- (o) Represents the current yield as of July 31, 2006.
- (p) Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.

### 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.

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MuniYield Florida Insured Fund, Inc.

By: /s/ Robert C. Doll, Jr.  
-----

Robert C. Doll, Jr.  
Chief Executive Officer  
MuniYield Florida 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.  
-----

Robert C. Doll, Jr.  
Chief Executive Officer  
MuniYield Florida Insured Fund, Inc.

Date: September 20, 2006

By: /s/ Donald C. Burke  
-----

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

Date: September 20, 2006