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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.

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|---------|--|
| 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 11/15/2013 (a) (g) |
| 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 (e) |
| 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, Serii 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 (Municipal 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 B, 5.50% due 6/01/2021 |
| | 1,900 | Tobacco Settlement Financing Corporation of New York Revenue Bonds, Series B, 5.50% due 6/01/2022 |
| | 2,305 | Triborough Bridge and Tunnel Authority, New York, General Purpose Revenue Bonds, Series Y, 6% due 1/01/2012 (d) (h) |
| | 7,000 | Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Z, 5.50% due 11/15/2023 (d) |
| | 19,675 | Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Z, 5.50% due 11/15/2032 (d) |
| | 2,265 | Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Z, 5% due 1/01/2012 (d) (e) |
| | 1,500 | Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds, Series Z, 5% due 11/15/2032 (d) |
| | 2,465 | Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue Bonds, Series X, 5.50% due 11/15/2028 (a) |
| | 6,000 | Triborough Bridge and Tunnel Authority, New York, Subordinate Revenue Bonds, Series X, 5.25% due 11/15/2030 (d) |
| | 1,050 | Western Nassau County, New York, Water Authority, Water System Revenue Bonds, Series A, 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, 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 (i) |

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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, 5.50% due 7/01/2029 |
| 7,315 | Puerto Rico Electric Power Authority, Power Revenue Bonds, Series B, 5.50% due 7/01/2029 (j) |
| 7,095 | Puerto Rico Electric Power Authority, Power Revenue Bonds, Series C, 5.50% due 7/01/2030 (l) |
| 6,350 | Puerto Rico Electric Power Authority, Power Revenue Bonds, Series D, 5.50% 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.

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.

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