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MUNIYIELD CALIFORNIA 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 811-6692

Name of Fund: MuniYield California 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 California 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 California Insured Fund, Inc.

Schedule of Investments as of July 31, 2006

	Face Amount	Municipal Bonds
California - 143.0%	\$ 7,000	ABAG Finance Authority for Nonprofit Corporations, California, (O Hospital Medical Center), 6% due 12/01/2029 (a)
	2,350	Alameda, California, GO, 5% due 8/01/2033 (f)
	5,665	Alhambra, California, Unified School District, GO (Election of 2 5% due 8/01/2029 (b)
	3,580	Anaheim, California, Public Financing Authority, Electric System Facilities Revenue Bonds, Series A, 5% due 10/01/2031 (e)
	2,400	Anaheim, California, Union High School District, GO (Election of 8/01/2027 (f)
	3,675	Bakersfield, California, COP, Refunding (Convention Center Expan due 4/01/2007 (f) (g)
	255	Bay Area Government Association, California, Tax Allocation Reve (California Redevelopment Agency Pool), Series A, 6% due 12/15/2

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2,700	Bay Area Toll Authority, California, Toll Bridge Revenue Refundings (Bay Area), Series F, 5% due 4/01/2031
3,990	Brentwood, California, Infrastructure Refinancing Authority, Infrastructure Refunding Bonds, Series A, 5.20% due 9/02/2029 (e)
3,215	California Community College Financing Authority, Lease Revenue Refunding Bonds, Series A, 5.95% due 12/01/2009 (f) (g)
1,100	California Community College Financing Authority, Lease Revenue Refunding Bonds, Series A, 5.95% due 12/01/2009 (f) (g)
5,000	California Educational Facilities Authority Revenue Bonds (University of California), Series A, 5.50% due 10/01/2032
11,565	California Educational Facilities Authority, Student Loan Revenue Refunding Bonds (Loan Program), AMT, 5.55% due 4/01/2028 (a)
2,140	California HFA, Home Mortgage Revenue Bonds, AMT, Series E, 5% due 8/01/2021 (e) (i)
2,500	California HFA, Home Mortgage Revenue Bonds, VRDN, AMT, Series N, 5.50% due 8/01/2021 (e) (i)
75	California HFA, Home Mortgage Revenue Bonds, VRDN, AMT, Series R, 5.50% due 8/01/2023 (a) (i)
14,600	California HFA, Home Mortgage Revenue Bonds, VRDN, Series F, 3.625% due 2/01/2033 (a) (i)
2,750	California Health Facilities Financing Authority Revenue Bonds (Health Facilities), Series A, 5.50% due 6/01/2022 (e) (j)
440	California Rural Home Mortgage Finance Authority, S/F Mortgage Revenue Refunding Bonds (Securities Backed Securities Program), AMT, Series A, 6.35% due 12/01/2029
210	California Rural Home Mortgage Finance Authority, S/F Mortgage Revenue Refunding Bonds (Securities Backed Securities Program), AMT, Series B, 6.25% due 12/01/2031

Portfolio Abbreviations

To simplify the listings of MuniYield California 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
HFA	Housing Finance Agency
RIB	Residual Interest Bonds
RITR	Residual Interest Trust Receipts
ROLS	Reset Option Long Securities
S/F	Single-Family
VRDN	Variable Rate Demand Notes

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MuniYield California Insured Fund, Inc.

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

	Face Amount	Municipal Bonds
California (concluded)	\$ 12,680	California State Department of Veteran Affairs, Home Purpose Revenue Bonds, Series A, 5.35% due 12/01/2027 (a)
	860	California State, GO, 6.25% due 10/01/2019 (f)
	9,935	California State, GO, Refunding, DRIVERS, AMT, Series 239, 7.424%
	3,000	California State, GO, Refunding, Series BX, 5.50% due 12/01/2031
	4,530	California State Public Works Board, Lease Revenue Bonds (Department Administrative Segregation Housing Units), Series A, 5.25% due 3/1/2016
	16,675	California State Public Works Board, Lease Revenue Refunding Bonds (Corrections), Series B, 5.625% due 11/01/2016 (f)
	2,660	California State University, Systemwide Revenue Bonds, Series A, 5.50% due 11/01/2018 (b)
	2,720	California State University, Systemwide Revenue Refunding Bonds, 5.50% due 11/01/2026 (a)
	5,950	California State, Various Purpose, GO, 5.50% due 11/01/2033
	4,100	California Statewide Communities Development Authority, COP (Kaiser Permanente), Series A, 5.30% due 12/01/2015 (e) (j)
	3,685	California Statewide Communities Development Authority, Health Facilities Bonds (Memorial Health Services), Series A, 6% due 10/01/2023
	8,155	Calleguas-Las Virgenes, California, Public Financing Authority Revenue Bonds (Calleguas Municipal Water District Project), Series A, 5% due 7/1/2016
	7,000	Capistrano, California, Unified School District, Community Facilities Special Tax Refunding Bonds, 5% due 9/01/2029 (b)
	4,600	Ceres, California, Redevelopment Agency, Tax Allocation Bonds (Ceres Project Area Number 1), 5.75% due 11/01/2030 (f)
	6,000	Chaffey, California, Union High School District, GO, Series C, 5.50% due 11/01/2026
	3,000	Chino Valley, California, Unified School District, GO (Election Bonds), Series A, 5.25% due 8/01/2030 (f)
	5,910	Chula Vista, California, Elementary School District, COP, 5% due 11/01/2026
	3,275	Coachella Valley, California, Unified School District, GO (Election Bonds), Series A, 5% due 8/01/2025 (b)
	2,540	Coalinga, California, Redevelopment Agency Tax Allocation Bonds, Series A, 5.50% due 11/01/2030
	4,135	Contra Costa, California, Water District, Water Revenue Refunding Bonds, Series A, 5.50% due 10/01/2032 (e)

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12,180	Contra Costa County, California, COP, Refunding (Merrithew Memorandum), Series A, 5.375% due 11/01/2017 (f)
8,500	Corona, California, COP (Clearwater Cogeneration Project), 5% due 11/01/2026 (g)
5,000	East Bay Municipal Utility District, California, Water System Revenue Bonds Series 1317-X, 6.14% due 6/01/2035 (f)(h)
1,100	El Centro, California, Financing Authority, Water Revenue Bonds, Series A, 5% due 10/01/2035 (e)
2,500	Fontana, California, Public Financing Authority, Subordinate Limited Obligation Revenue Bonds (North Fontana Redevelopment Project), Series A, 5% due 11/01/2026 (g)
6,000	Fremont, California, Unified School District, Alameda County, GO (Election of 2002), Series B, 5% due 8/01/2030 (e)
10,755	Fremont, California, Unified School District, Alameda County, GO (Election of 2002), Series A, 5% due 8/01/2026 (b)
4,295	Fresno, California, Joint Powers Financing Authority, Lease Revenue Bonds, Series A, 5.75% due 6/01/2026 (e)
6,930	Fullerton, California, Public Financing Authority, Tax Allocation Revenue Bonds, Series A, 5% due 9/01/2027 (a)
4,390	Glendale, California, Electric Revenue Bonds, 5% due 2/01/2032 (g)
1,350	Glendora, California, Unified School District, GO (Election of 2002), Series A, 5% due 8/01/2027 (f)
2,700	Glendora, California, Unified School District, GO (Election of 2002), Series B, 5% due 8/01/2030 (f)
5,000	Hesperia, California, Community Redevelopment Agency, Tax Allocation Revenue Bonds, Series A, 5% due 9/01/2025 (k)
2,500	La Quinta, California, Financing Authority, Local Agency Revenue Bonds, Series A, 5.25% due 9/01/2024 (a)
3,050	Little Lake, California, City School District, GO, Refunding, 5.25% due 11/01/2026 (g)
10,260	Lodi, California, Unified School District, GO (Election of 2002), Series A, 5% due 8/01/2027 (f)
7,575	Long Beach, California, Harbor Revenue Bonds, RIB, AMT, Series 7, 5% due 5/15/2024 (h)
2,735	Long Beach, California, Harbor Revenue Refunding Bonds, AMT, Series A, 5% due 5/15/2022 (f)
10,000	Los Angeles, California, Community Redevelopment Agency, Community Financing Authority Revenue Bonds (Bunker Hill Project), Series A, 5% due 11/01/2026 (g)
290	Los Angeles, California, Department of Airports, Airport Revenue Bonds (International Airport), AMT, Series D, 5.625% due 5/15/2012 (b)
2,500	Los Angeles, California, Department of Airports, Airport Revenue Bonds (International Airport), AMT, Series A, 6% due 5/15/2017 (b)
5,275	Los Angeles, California, Department of Airports, Airport Revenue Bonds (International Airport), AMT, Series B, 5.25% due 5/15/2019 (b)

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2,435	Los Angeles, California, Department of Water and Power, Waterworks Revenue Bonds, Series C, 5% due 7/01/2034 (f)
7,365	Los Angeles, California, Harbor Department Revenue Bonds, RIB, A, 8.53% due 11/01/2026 (f) (h)
7,000	Los Angeles, California, Harbor Department Revenue Bonds, Trust Revenue Bonds, Class R, Series 7, 8.482% due 11/01/2026 (f) (h)
2,880	Los Angeles, California, Unified School District, GO (Election of Measure DD), Series A, 5% due 7/01/2027 (b)
5,000	Los Angeles, California, Unified School District, GO (Election of Measure DD), Series A, 5% due 7/01/2030 (b)
7,000	Los Angeles, California, Unified School District, GO, Series E, 5% due 7/01/2027 (b)
5,000	Los Angeles, California, Water and Power Revenue Bonds (Power System Revenue Bonds), Series A, 5% due 7/01/2031 (e)
8,000	Los Angeles, California, Water and Power Revenue Refunding Bonds (Power System Revenue Refunding Bonds), Series A, 6.051% due 1/01/2012 (f) (h)
3,165	Los Angeles, California, Water and Power Revenue Refunding Bonds (Power System Revenue Refunding Bonds), Series A-A-2, 5.375% due 7/01/2021 (f)
5,240	Los Angeles County, California, Metropolitan Transportation Authority Revenue Refunding Bonds, Proposition A, First Tier Senior-Series A, 5% due 7/01/2027 (a)
6,500	Los Angeles County, California, Metropolitan Transportation Authority Revenue Refunding Bonds, Proposition A, First Tier Senior-Series A, 5% due 7/01/2035 (a)
2,000	Los Angeles County, California, Metropolitan Transportation Authority Revenue Refunding Bonds, Proposition C, Second Tier Senior-Series A, 5% due 7/01/2030 (b)
5,000	Los Angeles County, California, Public Works Financing Authority Revenue Refunding Bonds (Master Refunding Project), Series A, 5% due 12/01/2027 (f)
3,000	Los Rios, California, Community College District, GO (Election of Measure DD), Series A, 5% due 8/01/2027 (f)
2,010	Madera, California, Public Financing Authority, Water and Wastewater Revenue Refunding Bonds, 5% due 3/01/2036 (f)
6,865	Merced, California, Community College District, GO (School Facility Revenue Bonds, Number 1), 5% due 8/01/2031 (f)
5,370	Metropolitan Water District of Southern California, Waterworks Revenue Bonds, Series B-1, 5% due 10/01/2033 (b)
1,090	Metropolitan Water District of Southern California, Waterworks Revenue Bonds, Series B-3, 5% due 10/01/2029 (f)
4,245	Nevada County, California, COP, Refunding, 5.25% due 10/01/2019 (f)
2,000	New Haven, California, Unified School District, GO, Refunding, Series A, 5% due 7/01/2027 (b)
2,720	Oakland, California, GO (Measure DD), Series A, 5% due 1/15/2026 (f)

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4,270	Oakland, California, Sewer Revenue Bonds, Series A, 5% due 6/15/2028 (a)
2,000	Oakland, California, State Building Authority, Lease Revenue Bonds (State Office Building), Series A, 5.50% due 4/01/2008 (a) (g)
1,245	Orange County, California, Airport Revenue Refunding Bonds, AMT, Series A, 5.50% due 6/01/2028 (a)
6,360	Orange County, California, Public Financing Authority, Lease Revenue Bonds (Juvenile Justice Center Facility), 5.375% due 6/01/2018 (a)
10,000	Oxnard, California, Financing Authority, Wastewater Revenue Bonds (and Headworks Projects), Series A, 5.25% due 6/01/2034 (b)
9,645	Oxnard, California, Unified High School District, GO, Refunding, Series A, 5.50% due 8/01/2030 (f)
1,275	Palm Springs, California, Financing Authority, Lease Revenue Bonds (Convention Center Project), Series A, 5.50% due 11/01/2035 (f)
4,640	Palmdale, California, Water District Public Facility Corporation, GO, Series A, 5.50% due 10/01/2029 (b)
1,600	Pittsburg, California, Redevelopment Agency, Subordinate Tax Allotment Bonds (Medanos Community Development Project), VRDN, Series A, 3.62% due 6/01/2028 (a)
5,000	Placentia-Yorba Linda, California, Unified School District, COP, Series A, 5.50% due 8/01/2028 (a)
5,000	Placentia-Yorba Linda, California, Unified School District, GO (Series C), 5% due 8/01/2029 (f)
9,520	Port of Oakland, California, RIB, AMT, Series 1192, 6.84% due 11/01/2028 (a)
10,000	Port of Oakland, California, RITR, AMT, Class R, Series 5, 7.517% due 11/01/2028 (a)
7,500	Port of Oakland, California, Revenue Bonds, AMT, Series K, 5.75% due 11/01/2028 (a)
3,000	Riverside, California, COP, 5% due 9/01/2028 (a)
6,000	Riverside, California, Unified School District, GO (Election of 5.25% due 2/01/2023 (b)
7,515	Riverside, California, Unified School District, GO (Election of 5.25% due 8/01/2030 (f)
4,500	Riverside County, California, Asset Leasing Corporation, Leasehold Revenue Bonds (Riverside County Hospital Project), Series B, 5.70% due 6/01/2028 (a)
3,100	Roseville, California, Financing Authority, Senior Lien Revenue Bonds, Series A, 5% due 9/01/2025 (a)
3,000	Sacramento, California, City Financing Authority, Capital Improvement Bonds (Community Rein Capital Program), Series A, 5% due 12/01/2036 (a)
2,565	Saddleback Valley, California, Unified School District, GO, 5% due 8/01/2028 (a)
5,000	San Bernardino, California, City Unified School District, GO, Series A, 5.50% due 8/01/2028 (e)
385	San Bernardino County, California, S/F Home Mortgage Revenue Refunding Bonds, Series A-1, 6.25% due 12/01/2031 (d)
8,000	San Diego, California, Certificates of Undivided Interest, Revenue Bonds, Series A, 5.50% due 11/01/2028 (a)

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	Series II-R-551X, 6.654% due 8/01/2024 (b) (h)
2,665	San Diego, California, Community College District, GO (Election due 5/01/2030 (e)
2,720	San Diego, California, Redevelopment Agency, Subordinate Tax All (Centre City Redevelopment Project), Series A, 5.25% due 9/01/20
2,860	San Diego, California, Redevelopment Agency, Subordinate Tax All (Centre City Redevelopment Project), Series A, 5.25% due 9/01/20
5,400	San Diego, California, Unified Port District, Revenue Refunding Series A, 5.25% due 9/01/2019 (f)
3,570	San Diego County, California, COP (Salk Institute for Bio Studie 7/01/2022 (f)
5,200	San Diego County, California, COP (Salk Institute for Bio Studie 7/01/2031 (f)
7,350	San Diego County, California, Water Authority, Water Revenue Bon 5% due 5/01/2030 (e)
10,000	San Diego County, California, Water Authority, Water Revenue Bon 5% due 5/01/2031 (e)
5,250	San Francisco, California, Bay Area Rapid Transit District, Sale Refunding Bonds, RIB, Series 1318-X, 6.14% due 7/01/2034 (f) (h)
9,630	San Francisco, California, Bay Area Rapid Transit District, Sale Refunding Bonds, Series A, 5% due 7/01/2030 (f)
3,000	San Francisco, California, City and County Airport Commission, I Airport Revenue Refunding Bonds, Second Series 28B, 5.25% due 5/
6,455	San Francisco, California, City and County Airport Commission, I Airport Revenue Refunding Bonds, Second Series 28B, 5.25% due 5/
1,000	San Francisco, California, City and County Airport Commission, I Special Facilities Lease Revenue Bonds (SFO Fuel Company LLC), A 6.10% due 1/01/2020 (e)
985	San Francisco, California, City and County Airport Commission, I Special Facilities Lease Revenue Bonds (SFO Fuel Company LLC), A due 1/01/2027 (e)
1,735	San Francisco, California, Community College District, GO, Refun 5.375% due 6/15/2019 (b)
1,730	San Francisco, California, Community College District, GO, Refun 5.375% due 6/15/2020 (b)
1,925	San Francisco, California, Community College District, GO, Refun 5.375% due 6/15/2021 (b)
4,135	San Jose, California, Airport Revenue Bonds, Series D, 5% due 3/
5,700	San Jose, California, Financing Authority, Lease Revenue Refundi Series 1280Z, 6.051% due 12/01/2010 (a) (h)
3,650	San Jose, California, Redevelopment Agency, Tax Allocation Bonds 7.74% due 8/01/2027 (f) (h)

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4,250	San Juan, California, Unified School District, GO (Election of 2
4,350	San Mateo County, California, Transit District, Sales Tax Revenue Series A, 5% due 6/01/2029 (f)
2,595	Santa Clara, California, Redevelopment Agency, Tax Allocation Bond Project), Series A, 5.25% due 6/01/2019 (a)
5,500	Santa Clara, California, Subordinated Electric Revenue Bonds, Series 7/01/2028 (f)
1,100	Santa Clara Valley, California, Water District, Water Utility System Series A, 5.125% due 6/01/2031 (b)
3,000	Santa Rosa, California, High School District, GO, 5.375% due 8/0
2,500	Santa Rosa, California, High School District, GO (Election of 20 8/01/2028 (f)
6,750	Shasta, California, Joint Powers Financing Authority, Lease Revenue Administration Building Project), Series A, 5% due 4/01/2033 (f)
1,645	South Tahoe, California, Joint Powers Financing Authority, Revenue (South Tahoe Redevelopment Project Area Number 1), Series A, 5%
5,000	Southern California Public Power Authority, Power Project Revenue Power Project), Series A-1, 5% due 7/01/2033 (a)
2,600	Stockton, California, Public Financing Authority, Water Revenue Capital Improvement Projects), Series A, 5% due 10/01/2031 (f)
1,055	Stockton, California, Public Financing Revenue Refunding Bonds, due 9/02/2016 (e)
2,315	Sweetwater, California, Union High School District, Public Financing Special Tax Revenue Bonds, Series A, 5% due 9/01/2029 (e)
1,500	Tehachapi, California, COP, Refunding (Installment Sale), 5.75%
6,000	Tracy, California, Community Development Agency, Tax Allocation Series A, 5% due 3/01/2034 (a)
3,000	Turlock, California, Public Finance Authority, Sewer Revenue Bonds due 9/15/2033 (b)
8,720	University of California Revenue Bonds (Multiple Purpose Project) due 9/01/2024 (e)
6,110	University of California Revenue Bonds (Multiple Purpose Project) due 9/01/2033 (e)
4,790	University of California Revenue Bonds, Series O, 5.125% due 9/0
3,395	Ventura County, California, Community College District, GO, Refunding 5% due 8/01/2027 (f)
2,550	Vista, California, Unified School District, GO, Series B, 5% due
2,185	Walnut, California, Public Financing Authority, Tax Allocation Revenue Improvement Project), 5.375% due 9/01/2021 (a)

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	6,690	West Contra Costa, California, Unified School District, GO (Elec B, 5% due 8/01/2032 (e)
Puerto Rico - 8.5%	20,000	Puerto Rico Commonwealth Infrastructure Financing Authority, Special Appreciation Revenue Bonds, Series A, 4.56% due 7/01/2029 (a) (n)
	4,335	Puerto Rico Commonwealth, Public Improvement, GO, 5.75% due 7/01/2029 (b)
	10,000	Puerto Rico Municipal Finance Agency, GO, RIB, Series 225, 7.58% due 7/01/2029 (c)
	20,000	Puerto Rico Public Finance Corporation, Commonwealth Appropriation Bonds, Series E, 5.75% due 2/01/2007 (g)
		Total Municipal Bonds (Cost - \$746,348) - 151.5%
		Shares Held Short-Term Securities
	13,254	CMA California Municipal Money Fund, 3.07% (l) (m)
		Total Short-Term Securities (Cost - \$13,254) - 2.6%
		Total Investments (Cost - \$759,602*) - 154.1%
		Other Assets Less Liabilities - 0.5%
		Preferred Stock, at Redemption Value - (54.6%)
		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	\$	759,602
		=====
Gross unrealized appreciation	\$	20,229
Gross unrealized depreciation		(2,391)

Net unrealized appreciation	\$	17,838
		=====

(a) AMBAC Insured.

(b) FGIC Insured.

(c) FHLMC Collateralized.

(d) FNMA/GNMA Collateralized.

(e) FSA Insured.

(f) MBIA Insured.

(g) Prerefunded.

(h) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.

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- (i) 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.
- (j) Escrowed to maturity.
- (k) XL Capital Insured.
- (l) 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 California Municipal Money Fund	13,247	\$96

- (m) Represents the current yield as of July 31, 2006.
- (n) Represents a zero coupon bond; the interest rate shown is 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.

MuniYield California Insured Fund, Inc.

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

Robert C. Doll, Jr.

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Chief Executive Officer
MuniYield California 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 California Insured Fund, Inc.

Date: September 20, 2006

By: /s/ Donald C. Burke

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

Date: September 20, 2006