MUNIYIELD NEW YORK INSURED FUND INC

Form N-Q March 28, 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: 11/01/05 - 01/31/06

 ${\tt Item 1 - Schedule \ of \ Investments}$

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2006

Face

	Amount	Municipal Bonds
New York - 134.5%	\$ 23,790	Albany County, New York, Airport Authority, Airport Revenue Bond 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 5.75% due 5/01/2020 (c)

5.75% due 5/01/2024 (c)

5,250 Erie County, New York, IDA, School Facility Revenue Bonds (City

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) Ilion, New York, Central School District, GO, Series B, 5.50% du 1,675 7,000 Long Island Power Authority, New York, Electric System Revenue E due 9/01/2029 (a)8,500 Long Island Power Authority, New York, Electric System Revenue E due 9/01/2034 (a) Metropolitan Transportation Authority, New York, Commuter Facili 2,000 Series A, 5.75% due 1/01/2008 (d)(e) 10,000 Metropolitan Transportation Authority, New York, Commuter Facili Refunding Bonds, Series B, 4.875% due 7/01/2018 (b) (h) 5,000 Metropolitan Transportation Authority, New York, Dedicated Tax F Series A, 5% due 11/15/2011 (b)(e) 1,015 Metropolitan Transportation Authority, New York, Dedicated Tax F Series A, 5% due 11/15/2032 (c) Metropolitan Transportation Authority, New York, Dedicated Tax F 10,600 Refunding Bonds, Series A, 5% due 11/15/2030 (d) 3,780 Metropolitan Transportation Authority, New York, Revenue Bonds, due 11/15/2030 (a) 2,250 Metropolitan Transportation Authority, New York, Revenue Bonds, 11/15/2035 (d) 28,900 Metropolitan Transportation Authority, New York, Revenue Refundi Series 724X, 8.23% due 11/15/2032 (c)(g) 1,740 Metropolitan Transportation Authority, New York, Revenue Refundi 5.125% due 11/15/2022 (b)

Metropolitan Transportation Authority, New York, Revenue Refundi

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.

5% due 11/15/2030 (c)

AMT Alternative Minimum Tax (subject to)
COP Certificates of Participation
DRIVERS Derivative Inverse Tax-Exempt Receipts
GO General Obligation Bonds

12,500

IDA	Industrial Development Authority
IDR	Industrial Development Revenue Bonds
RIB	Residual Interest Bonds
VRDN	Variable Rate Demand Notes

MuniYield New York Insured Fund, Inc.

Schedule of Investme	ents as of Ja	nuary 31, 2006 (concluded)
	Face Amount	Municipal Bonds
New York (concluded)	\$ 2,500	Metropolitan Transportation Authority, New York, Revenue Refundi 5.25% due 11/15/2031 (b)
	1,500	Metropolitan Transportation Authority, New York, Revenue Refundi 5% due 11/15/2028 (d)
	2,000	Metropolitan Transportation Authority, New York, Service Contrac Bonds, Series A, 5% due 7/01/2025 (b)
	2,025	Metropolitan Transportation Authority, New York, Transit Facilit Bonds, Series C, 5.125% due 1/01/2012 (c)(e)
	860	Metropolitan Transportation Authority, New York, Transit Facilit Bonds, Series C, 5.125% due 1/01/2012 (c)(e)
	1,640	Metropolitan Transportation Authority, New York, Transit Facilit Bonds, Series C, 5.125% due 7/01/2012 (c)(e)
	3,000	Metropolitan Transportation Authority, New York, Transportation A, 5% due 11/15/2032 (b)
	6,235	Metropolitan Transportation Authority, New York, Transportation Bonds, Series F, 5.25%due 11/15/2027 (d)
	5,000	Metropolitan Transportation Authority, New York, Transportation Bonds, Series F, 5% due 11/15/2031 (d)
	1,400	Monroe County, New York, IDA, Revenue Bonds (Southview Towers Pr due 2/01/2020
	1 , 125	Monroe County, New York, IDA, Revenue Bonds (Southview Towers Pr due 2/01/2031
	1,410	Montgomery County, New York, IDA, Lease Revenue Bonds (Hamilton Board of Cooperative Educational Services Project), Series A, 5%
	11,830	Nassau Health Care Corporation, New York, Health System Revenue 8/01/2009 (c)(e)
	1,275	New York City, New York, City IDA, Civic Facility Revenue Refund (Nightingale-Bamford School), 5.25% due 1/15/2018 (a)

11/01/2015 (c)

7,710 New York City, New York, City IDA, IDR (Japan Airlines Company),

7,970 New York City, New York, City IDA, Parking Facility Revenue Bond

York Presbyterian), 5.75% due 12/15/2029 (c)

- 1,500 New York City, New York, City IDA, Special Facilities Revenue Re (Terminal One Group Association Project), AMT, 5.50% due 1/01/20
- 7,000 New York City, New York, City Municipal Financing Authority, Wat Revenue Bonds, Series B, 5% due 6/15/2036
 - 500 New York City, New York, City Municipal Water Finance Authority, System, Crossover Revenue Refunding Bonds, Series F, 5% due 6/15
- 12,500 New York City, New York, City Municipal Water Finance Authority, System Revenue Bonds, RIB, Series 726X, 8.23% due 6/15/2027 (d)(
- 2,850 New York City, New York, City Municipal Water Finance Authority, System Revenue Bonds, Series A, 5.75% due 6/15/2009 (b)(e)
- 4,085 New York City, New York, City Municipal Water Finance Authority, System Revenue Bonds, Series B, 5.75% due 6/15/2006 (d)(e)
- 17,200 New York City, New York, City Municipal Water Finance Authority, 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, 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)
- 7,015 New York City, New York, City Municipal Water Finance Authority, System, Revenue Refunding Bonds, Series B, 5.75% due 6/15/2026 (
- 1,020 New York City, New York, City Transit Authority, Metropolitan Tr 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)
 - 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 Revenue Bonds, Series C, 5.50% due 5/01/2009 (e)
- 16,195 New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series C, 5% due 2/01/2033 (b)
- 2,500 New York City, New York, City Transitional Finance Authority, Fu Revenue Bonds, Series E, 5.25% due 2/01/2022 (d)
- 3,000 New York City, New York, City Transitional Finance Authority, Fu Revenue Refunding Bonds, Series D, 5.25% due 2/01/2021 (d)
- 1,000 New York City, New York, City Transitional Finance Authority, Re Bonds, Series A, 5% due 11/15/2026 (b)
- 11,042 New York City, New York, GO, RIB, Series 725X, 8.23% due 3/15/20
 - 895 New York City, New York, GO, Refunding, Series A, 6.375% due 5/1

- 70 New York City, New York, GO, Refunding, Series B, 7% due 2/01/20
- 400 New York City, New York, GO, Refunding, VRDN, Series H, Sub-Seri 8/01/2014 (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
- 5,200 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
 - 700 New York City, New York, GO, VRDN, Series B, Sub-Series B-4, 2.9
- 5,000 New York City, New York, IDA, Civic Facility Revenue Bonds (Ethi Fieldston School Project), Sub-Series B-1, 4.50% due 6/01/2035 (
- 6,500 New York City, New York, Sales Tax Asset Receivable Corporation DRIVERS, Series 1133Z, 7.166% due 10/15/2012 (a)(g)
- 3,000 New York City, New York, Sales Tax Asset Receivable Corporation Series A, 5% due 10/15/2029 (a)
- 24,200 New York City, New York, Sales Tax Asset Receivable Corporation Series A, 5% due 10/15/2032 (a)
 - New York City, New York, Sales Tax Asset Receivable Corporation Series A, 4.50% due 10/15/2033 (a)
- 4,250 New York City, New York, Trust for Cultural Resources, Revenue F (American Museum of Natural History), Series A, 5% due 7/01/2036
- 16,875 New York Convention Center Development Corporation, New York, ReDRIVERS, VRDN, Series 1247Z, 8% due 11/15/2013 (a)(g)
- 1,000 New York State Dormitory Authority, Consolidated Revenue Refundi University System), Series 1, 5.625% due 1/01/2008 (c)(e)
- 2,500 New York State Dormitory Authority, Non-State Supported Debt, Re Bonds (Peekskill City School Districts), 5% due 10/01/2033 (d)
- 3,700 New York State Dormitory Authority Revenue Bonds (Eger Health Ca 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 District Series E, 5.75% due 10/01/2030 (d)
- 1,000 New York State Dormitory Authority Revenue Bonds, Series B, 6.50
- 2,560 New York State Dormitory Authority Revenue Bonds (State Universi Series B, 5.75% due 5/15/2010 (c)(e)
- 1,000 New York State Dormitory Authority Revenue Bonds (State Universi Series B, 5.75% due 5/15/2010 (c)(e)
- 1,070 New York State Dormitory Authority Revenue Bonds (Upstate Commun. Series A, 6% due 7/01/2010 (c)(e)
 - 710 New York State Dormitory Authority Revenue Bonds (Upstate Commun. Series A, 6% due 7/01/2010 (c)(e)
- 3,810 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 7/01/2026 (d)
- 9,200 New York State Dormitory Authority, State Personal Income Tax Re (Education), Series F, 5% due 3/15/2035
- 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
- 1,000 New York State Dormitory Authority, Supported Debt Revenue Refunded of Health), Series A, 5% due 7/01/2025 (j)
- 12,250 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)
 - New York State Housing Finance Agency, State Personal Income Tax (Economic Development and Housing), Series A, 5% due 9/15/2023 (
- 5,375 New York State Medical Care Facilities Finance Agency, Revenue E Project-Second Mortgage), Series A, 6.375% due 11/15/2019 (a)
- 9,530 New York State Mortgage Agency, Homeowner Mortgage Revenue Refun Series 67, 5.80% due 10/01/2028 (d)
- 1,935 New York State Mortgage Agency Revenue Bonds, DRIVERS, AMT, Seri 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 due 1/01/2029 (c)
- 13,500 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)
- 1,330 New York State Thruway Authority, Local Highway and Bridge Servi Refunding Bonds, 6% due 4/01/2011 (d)
- 2,075 New York State Thruway Authority, Local Highway and Bridge Servi Refunding Bonds, 6% due 4/01/2012 (d)
- 3,045 New York State Thruway Authority, Second General Highway and Bri Bonds, Series A, 5.25% due 4/01/2013 (d)(e)
- 1,455 New York State Thruway Authority, State Personal Income Tax, Tra Refunding Bonds, Series A, 5% due 3/15/2024 (c)
- 1,750 New York State Urban Development Corporation, Personal Income Ta Series C-1, 5% due 3/15/2013 (d)(e)
- 3,000 New York State Urban Development Corporation, Personal Income Ta Series C-1, 5% due 3/15/2013 (d)(e)
- 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 (E 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 International Airport), Series B, 5.50% due 4/01/2019 (d)
- 1,260 North Country, New York, Development Authority, Solid Waste Mana Revenue Refunding Bonds, 6% due 5/15/2015 (c)
- 1,745 North Hempstead, New York, GO, Refunding, Series B, 6.40% due 4/
 - North Hempstead, New York, GO, Refunding, Series B, 6.40% due 4/
- 1,665 Oneida County, New York, IDA, Civic Facilities Revenue Bonds (Mc

Series A, 5.20% due 2/01/2013 (c)

- 2,500 Port Authority of New York and New Jersey, Consolidated Revenue Hundred Thirty-Seventh Series, 5.125% due 7/15/2030 (c)
- 4,000 Port Authority of New York and New Jersey, Consolidated Revenue AMT, 119th Series, 5.50% due 9/15/2016 (b)
- 4,075 Port Authority of New York and New Jersey, Revenue Bonds, Trust Class R, Series 10, 8.383% due 1/15/2017 (c)(g)
- 7,500 Port Authority of New York and New Jersey, Revenue Refunding Bon Series 177, 8.63% due 10/15/2032 (d)(g)
- 1,750 Port Authority of New York and New Jersey, Special Obligation Re AMT, Series 192, 8.13% due 12/01/2025 (d)(g)
- 5,080 Port Authority of New York and New Jersey, Special Obligation Re AMT, Series 278, 8.129% due 12/01/2022 (d)(g)
- 14,750 Port Authority of New York and New Jersey, Special Obligation Re International Air Terminal), AMT, Series 6, 6.25% due 12/01/2010
- 7,175 Port Authority of New York and New Jersey, Special Obligation Re International Air Terminal LLC), AMT, Series 6, 6.25% due 12/01/
- 4,425 Port Authority of New York and New Jersey, Special Obligation Re Project-JFK International Air Terminal), AMT, Series 6, 6.25% du
- 7,380 Port Authority of New York and New Jersey, Special Obligation Re Project-JFK International Air Terminal), AMT, Series 6, 6.25% du
- 1,255 Rensselaer County, New York, IDA, Civic Facility Revenue Bonds (Institute), Series B, 5.50% due 8/01/2022 (a)
- 4,625 Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), AMI
- 8,530 Suffolk County, New York, IDA, Solid Waste Disposal Facility, Re (Ogden Martin System Huntington Project), AMT, 6% due 10/01/2010
- 9,170 Suffolk County, New York, IDA, Solid Waste Disposal Facility, Re (Ogden Martin System Huntington Project), AMT, 6.15% due 10/01/2
- 6,470 Suffolk County, New York, IDA, Solid Waste Disposal Facility, Re (Ogden Martin System Huntington Project), AMT, 6.25% due 10/01/2
- 2,250 Suffolk County, New York, Public Improvement, GO, Series B, 4.50
- 1,155 Suffolk County, New York, Water Authority, Waterworks Revenue Bo 4.50% due 6/01/2029 (d)
- 5,000 Tobacco Settlement Financing Corporation of New York Revenue Bon 5.25% due 6/01/2020 (a)
- 5,000 Tobacco Settlement Financing Corporation of New York Revenue Bor 5.25% due 6/01/2021 (a)
- 2,000 Tobacco Settlement Financing Corporation of New York Revenue Bor 5.25% due 6/01/2022 (a)
- 2,000 Tobacco Settlement Financing Corporation of New York Revenue Bor 5.50% due 6/01/2021

	1,900	Tobacco Settlement Financing Corporation of New York Revenue Bon 5.50% due 6/01/2022
	2,305	Triborough Bridge and Tunnel Authority, New York, General Purpos Bonds, Series Y, 6% due 1/01/2012 (d)(h)
	7,000	Triborough Bridge and Tunnel Authority, New York, Revenue Refund due 11/15/2023 (d)
	19,675	Triborough Bridge and Tunnel Authority, New York, Revenue Refund 11/15/2032 (d)
	2,265	Triborough Bridge and Tunnel Authority, New York, Revenue Refund 5% due 1/01/2012 (d)(e)
	1,500	Triborough Bridge and Tunnel Authority, New York, Revenue Refund 5% due 11/15/2032 (d)
	2,465	Triborough Bridge and Tunnel Authority, New York, Subordinate Re 11/15/2028 (a)
	6,000	Triborough Bridge and Tunnel Authority, New York, Subordinate Re 5.25% due 11/15/2030 (d)
	2,010	Yonkers, New York, GO, Series A, 5.75% due 10/01/2010 (b)(e)
Guam - 0.8%	2,240	A.B. Won Guam International Airport Authority, General Revenue R Series C, 5.25% due $10/01/2021$ (d)
	2,050	A.B. Won Guam International Airport Authority, General Revenue R Series C, 5.25% due 10/01/2022 (d)
Puerto Rico - 13.9%	2,265	Puerto Rico Commonwealth Highway and Transportation Authority, T Bonds, Series G, 5.25% due 7/01/2019 (b)
	1,000	Puerto Rico Commonwealth Highway and Transportation Authority, T Bonds, Series G, 5.25% due $7/01/2021$ (b)
	1,250	Puerto Rico Commonwealth Highway and Transportation Authority, T Bonds, Trust Receipts, Class R, Series B, 8.433% due 7/01/2035 (
	3,000	Puerto Rico Commonwealth Highway and Transportation Authority, T Refunding Bonds, Series D, 5.75% due 7/01/2012 (e)
	10,350	Puerto Rico Commonwealth Highway and Transportation Authority, T Refunding Bonds, Series K, 5% due 7/01/2035
	4,000	Puerto Rico Commonwealth Highway and Transportation Authority, T Refunding Bonds, Series L, 5.25% due $7/01/2041$ (j)
	22,030	Puerto Rico Commonwealth Infrastructure Financing Authority, Spe Appreciation Revenue Bonds, Series A, 4.62%** due 7/01/2031 (b)
	3,900	Puerto Rico Commonwealth Infrastructure Financing Authority, Spe

Appreciation Revenue Bonds, Series A, 4.67%** due 7/01/2035 (a)

Appreciation Revenue Bonds, Series A, 4.77%** due 7/01/2043 (a)

8,000 Puerto Rico Commonwealth Infrastructure Financing Authority, Spe

- 4,500 Puerto Rico Commonwealth Infrastructure Financing Authority, Spe Series B, 5% due 7/01/2041 (j)
- 7,480 Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.25
- 4,750 Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 7/01/2029
- 7,315 Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 7/01/2029 (j)
- 7,095 Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 7/01/2030 (1)
- 9,700 Puerto Rico Public Finance Corporation, Commonwealth Appropriati Series E, 5.75% due 2/01/2007 (e)
- 2,300 Puerto Rico Public Finance Corporation, Commonwealth Appropriati Series E, 5.50% due 2/01/2012 (e)
 - 700 Puerto Rico Public Finance Corporation, Commonwealth Appropriati Series E, 5.50% due 8/01/2029

Total Municipal Bonds (Cost - \$808,867) - 149.2%

Shares

Held Short-Term Securities

10 CMA New York Municipal Money Fund (m)

Total Short-Term Securities (Cost - \$10) - 0.0%

Total Investments (Cost - \$808,877*) - 149.2% Other Assets Less Liabilities - 4.7% Preferred Stock, at Redemption Value - (53.9%)

Net Assets Applicable to Common Stock - 100.0%

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

Aggregate cost		809,172
	=====	======
Gross unrealized appreciation Gross unrealized depreciation	\$	33,972 (1,363)
Net unrealized appreciation		32,609

- ** Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.
- (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.
- (1) 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:

	Net	Dividend
Affiliate	Activity	Income
CMA New York Municipal Money Fund	(1,091)	\$ 4

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 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: March 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: March 20, 2006

By: /s/ Donald C. Burke

Donald C. Burke

Chief Financial Officer

MuniYield New York Insured Fund, Inc.

Date: March 20, 2006