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MUNIYIELD PENNSYLVANIA FUND

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 811-7136

Name of Fund: MuniYield Pennsylvania 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 Pennsylvania 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 Pennsylvania Insured Fund

Schedule of Investments as of July 31, 2006

| | Face Amount | Municipal Bonds |
|-----------------------|----------------|--|
| Pennsylvania - 144.0% | \$ 2,000 | Allegheny County, Pennsylvania, Hospital Development Authority Center Revenue Bonds (University of Pittsburgh Medical Center System), Series B, 6% due 7/01/2026 (f) |
| | 1,000 | Allegheny County, Pennsylvania, Residential Finance Authority Revenue Bonds, AMT, Series TT, 5% due 5/01/2035 (d) |
| | 5,000 | Allegheny County, Pennsylvania, Sanitation Authority, Sewer Bonds, Series A, 5% due 12/01/2030 (f) |
| | 1,750 | Chester County, Pennsylvania, Health and Education Facilities Revenue Refunding Bonds (Devereux Foundation), 5% due 11/01/ |
| | 5,500 | Delaware County, Pennsylvania, IDA, Revenue Bonds (Pennsylvania Water Company Project), AMT, Series A, 5.15% due 9/01/2032 (|
| | 4,770 | Delaware County, Pennsylvania, IDA, Water Facilities Revenue (Aqua Pennsylvania Inc. Project), AMT, Series B, 5% due 11/0 |

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| | |
|-------|--|
| 1,500 | Delaware Valley, Regional Finance Authority, Pennsylvania, L Revenue Bonds, 5.75% due 7/01/2032 |
| 5,000 | Erie County, Pennsylvania, Convention Center Authority, Conv Hotel Revenue Bonds, 5% due 1/15/2036 (c) |
| 7,000 | Erie County, Pennsylvania, Hospital Authority Revenue Bonds Foundation), 5% due 11/01/2035 (h) |
| 4,000 | Gettysburg, Pennsylvania, Municipal Authority, College Reven Bonds, 5% due 8/15/2023 (f) |
| 4,000 | Lancaster County, Pennsylvania, Hospital Authority Revenue B General Hospital Project), 5.50% due 3/15/2026 |
| 3,000 | Lehigh County, Pennsylvania, General Purpose Authority, Hosp Refunding Bonds (Saint Lukes Hospital of Bethlehem), 5.375% |
| 5,000 | Lehigh County, Pennsylvania, IDA, PCR, Refunding (Pennsylvan Light Utilities Corporation Project), Series A, 4.70% due 9/ |

Portfolio Abbreviations

To simplify the listings of MuniYield Pennsylvania 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) |
| DRIVERS | Derivative Inverse Tax-Exempt Receipts |
| EDR | Economic Development Revenue Bonds |
| GO | General Obligation Bonds |
| HFA | Housing Finance Agency |
| IDA | Industrial Development Authority |
| PCR | Pollution Control Revenue Bonds |
| RIB | Residual Interest Bonds |
| S/F | Single-Family |
| VRDN | Variable Rate Demand Notes |

MuniYield Pennsylvania Insured Fund

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

| | Face Amount | Municipal Bonds |
|-----------------------------|----------------|--|
| Pennsylvania (concluded) | \$ 3,500 | Luzerne County, Pennsylvania, IDA, Water Facility Revenue Re RIB, AMT, Series 1170, 6.26% due 9/01/2034 (a) (i) |
| | 2,675 | North Allegheny, Pennsylvania, School District, GO, Series C 5/01/2027 (e) |
| | 5,000 | Northampton Borough, Pennsylvania, Municipal Authority, Wate 5% due 5/15/2034 (f) |

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| | |
|--------|---|
| 6,000 | Northumberland County, Pennsylvania, IDA, Water Facilities R Bonds (Aqua Pennsylvania Inc. Project), AMT, 5.05% due 10/01 |
| 3,055 | Pennsbury, Pennsylvania, School District, GO, Refunding, 5.5 |
| 1,200 | Pennsylvania Economic Development Financing Authority, Solid Revenue Bonds (Waste Management Inc. Project), AMT, Series 10/01/2027 |
| 2,500 | Pennsylvania HFA, Revenue Bonds, DRIVERS, AMT, Series 1248Z, 10/01/2009 (f) (i) |
| 5,000 | Pennsylvania HFA, S/F Mortgage Revenue Refunding Bonds, AMT, 4.75% due 4/01/2031 |
| 1,200 | Pennsylvania State Higher Educational Facilities Authority, University Revenue Bonds (Ursinus College), 5% due 1/01/2036 |
| 3,000 | Pennsylvania State Higher Educational Facilities Authority R (UPMC Health System), Series A, 6% due 1/15/2022 |
| 4,305 | Pennsylvania State Higher Educational Facilities Authority R (York College of Pennsylvania Project), Series EE1, 5% due 1 |
| 8,845 | Pennsylvania State Higher Educational Facilities Authority, Revenue Bonds, Series AE, 4.75% due 6/15/2032 (f) |
| 7,000 | Pennsylvania State IDA, EDR, Refunding, 5.50% due 7/01/2020 |
| 3,085 | Pennsylvania State Public School Building Authority, Revenue Career and Technical Institute), 5.125% due 10/01/2028 (c) |
| 2,000 | Pennsylvania State Public School Building Authority, Revenue Career and Technical Institute), 5.25% due 10/01/2032 (c) |
| 1,980 | Pennsylvania State Public School Building Authority, School Appreciation Revenue Bonds (Corry Area School District), 4.8 12/15/2022 (e) (m) |
| 1,980 | Pennsylvania State Public School Building Authority, School Appreciation Revenue Bonds (Corry Area School District), 4.8 12/15/2023 (e) (m) |
| 1,980 | Pennsylvania State Public School Building Authority, School Appreciation Revenue Bonds (Corry Area School District), 4.8 12/15/2024 (e) (m) |
| 1,980 | Pennsylvania State Public School Building Authority, School Appreciation Revenue Bonds (Corry Area School District), 4.9 12/15/2025 (e) (m) |
| 10,000 | Pennsylvania State Public School Building Authority, School Bonds (The School District of Philadelphia Project), 5.25% d |
| 10,300 | Pennsylvania State Public School Building Authority, School Bonds (The School District of Philadelphia Project), 5% due |
| 7,500 | Pennsylvania State Public School Building Authority, School DRIVERS, VRDN, Series 371, 6.53% due 6/01/2011 (e) (i) |
| 7,500 | Pennsylvania State Turnpike Commission, Oil Franchise Tax Re DRIVERS, Series 366, 7.029% due 6/01/2011 (f) (i) |

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| | |
|--------|---|
| 3,900 | Pennsylvania State Turnpike Commission, Turnpike Revenue Bonds Series 460-Z, 7.029% due 6/01/2012 (a) (i) |
| 5,000 | Philadelphia, Pennsylvania, Airport Revenue Bonds, Series A, due 6/15/2035 (f) |
| 4,000 | Philadelphia, Pennsylvania, Authority for Industrial Development Revenue Refunding Bonds (Philadelphia Airport System Project) 5.50% due 7/01/2017 (c) |
| 3,655 | Philadelphia, Pennsylvania, Authority for Industrial Development Revenue Refunding Bonds (Philadelphia Airport System Project) 5.50% due 7/01/2018 (c) |
| 9,125 | Philadelphia, Pennsylvania, Authority for Industrial Development Bonds (City of Philadelphia Project), Series A, 5.375% due 2/01/2021 (c) |
| 3,000 | Philadelphia, Pennsylvania, Authority for Industrial Development Bonds, Series B, 5.50% due 10/01/2020 (e) |
| 4,680 | Philadelphia, Pennsylvania, Authority for Industrial Development Bonds, Series B, 5.50% due 10/01/2021 (e) |
| 10,000 | Philadelphia, Pennsylvania, Gas Works Revenue Bonds, 1998 General 4th Series, 5% due 8/01/2032 (e) |
| 150 | Philadelphia, Pennsylvania, Hospitals and Higher Education Financing Hospital Revenue Refunding Bonds (Children's Hospital Project) 3.64% due 7/01/2031 (f) (k) |
| 300 | Philadelphia, Pennsylvania, Hospitals and Higher Education Financing Hospital Revenue Refunding Bonds (Children's Hospital Project) 3.64% due 7/01/2031 (f) (k) |
| 3,000 | Philadelphia, Pennsylvania, Hospitals and Higher Education Financing Hospital Revenue Refunding Bonds (Presbyterian Medical Center) 12/01/2019 (b) |
| 3,000 | Philadelphia, Pennsylvania, Housing Authority Revenue Bonds (Housing Program), Series A, 5.50% due 12/01/2018 (e) |
| 4,645 | Philadelphia, Pennsylvania, Qualified Redevelopment Authority Revenue Bonds (AMT, Series B, 5% due 4/15/2027 (c) |
| 1,750 | Philadelphia, Pennsylvania, Redevelopment Authority Revenue Bonds (Transformation), Series A, 5.50% due 4/15/2022 (c) |
| 5,000 | Philadelphia, Pennsylvania, School District, GO, RIB, Series D, 5.50% due 8/01/2021 (c) (i) |
| 5,000 | Philadelphia, Pennsylvania, School District, GO, Series D, 5.50% due 6/01/2034 (c) |
| 4,000 | Philadelphia, Pennsylvania, School District, GO, Series D, 5.50% due 6/01/2034 (c) |
| 8,245 | Pittsburgh, Pennsylvania, Water and Sewer Authority, Water and Sewer Revenue Bonds, First Lien, 5% due 9/01/2033 (f) |
| 6,000 | Reading, Pennsylvania, School District, GO, 5% due 1/15/2029 (c) |

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| | | |
|---------------------|-------------|---|
| | 2,600 | Sayre, Pennsylvania, Health Care Facilities Authority, Revenue Bonds (Guthrie Healthcare System), Series A, 5.875% due 12/01/2017 (c) |
| | 4,500 | Southeastern Pennsylvania Transportation Authority, Special Revenue Bonds, Series C, 5.375% due 3/01/2017 (c) |
| | 2,525 | Southeastern Pennsylvania Transportation Authority, Special Revenue Bonds, Series C, 5.375% due 3/01/2022 (c) |
| | 2,570 | Westmoreland County, Pennsylvania, Municipal Authority, Municipal Revenue Bonds, 5.25% due 8/15/2028 (e) |
| Guam - 1.4% | 2,500 | A.B. Won Guam International Airport Authority, General Revenue Bonds, Series C, 5% due 10/01/2023 (f) |
| Puerto Rico - 10.5% | 10,795 | Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5.50% due 7/01/2025 |
| | 2,500 | Puerto Rico Public Buildings Authority, Government Facilities Bonds, Series I, 5.50% due 7/01/2025 |
| | 5,000 | Puerto Rico Public Buildings Authority, Government Facilities Bonds, Series I, 5.375% due 7/01/2034 |
| | | Total Municipal Bonds (Cost - \$267,501) - 155.9% |
| | Shares Held | Short-Term Securities |
| | 56 | CMA Pennsylvania Municipal Money Fund, 2.99% (1)(n) |
| | | Total Short-Term Securities (Cost - \$56) - 0.0% |
| | | Total Investments (Cost - \$267,557*) - 155.9% |
| | | Other Assets Less Liabilities - 1.7% |
| | | Preferred Shares, at Redemption Value - (57.6%) |
| | | 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 | \$ | 267,557 |
| | | ===== |
| Gross unrealized appreciation | \$ | 9,266 |
| Gross unrealized depreciation | | (517) |
| | | ----- |
| Net unrealized appreciation | \$ | 8,749 |
| | | ===== |

(a) AMBAC Insured.

(b) Escrowed to maturity.

(c) FGIC Insured.

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- (d) FNMA/GNMA Collateralized.
- (e) FSA Insured.
- (f) MBIA Insured.
- (g) XL Capital Insured.
- (h) CIFG Insured.
- (i) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (j) Radian Insured.
- (k) 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.
- (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 Pennsylvania Municipal Money Fund | (2,658) | \$ 42 |

- (m) Represents a zero coupon bond, the interest rate shown reflects the effective yield at the time of purchase.
- (n) Represents the effective yield as of July 31, 2006.
 - o Forward interest rate swaps outstanding as of July 31, 2006 were as follows:

| | Notional Amount | Unrealized Depreciation |
|---|-----------------|-------------------------|
| Pay a fixed rate of 4.344% and receive a floating rate based on 1-week USD Bond Market Association rate | | |
| Broker, JPMorgan Chase Bank Expires October 2026 | \$ 25,000 | \$ (167) |

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.

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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 Pennsylvania Insured Fund, Inc.

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

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

Date: September 20, 2006

By: /s/ Donald C. Burke

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

Date: September 20, 2006