

Edgar Filing: MUNIYIELD NEW YORK INSURED FUND INC - Form N-Q

MUNIYIELD NEW YORK INSURED FUND INC  
 Form N-Q  
 March 30, 2005

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., President, 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: 10/31/05

Date of reporting period: 11/01/04 - 1/31/05

Item 1 - Schedule of Investments

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (in Thousands)

Face Amount	Municipal Bonds
-----	
New York - 132.7%	
-----	
\$23,790	Albany County, New York, Airport Authority, Airport Revenue B due 12/15/2023 (c)
-----	
8,200	Buffalo and Fort Erie, New York, Public Bridge Authority, Tol Bonds, 5.75% due 1/01/2025 (d)
-----	
	Buffalo, New York, School, GO, Series D (b):
1,250	5.50% due 12/15/2014
1,500	5.50% due 12/15/2016
-----	
4,300	Buffalo, New York, Sewer Authority, Revenue Refunding Bonds, due 7/01/2013 (b)
-----	
1,700	Dutchess County, New York, Resource Recovery Agency Revenue B System-Forward), Series A, 5.40% due 1/01/2013 (d)

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	Erie County, New York, IDA, School Facility Revenue Bonds (CI (c):
1,900	5.75% due 5/01/2020
5,250	5.75% due 5/01/2024
-----	
	Huntington, New York, GO, Refunding (a):
485	5.50% due 4/15/2011
460	5.50% due 4/15/2012
455	5.50% due 4/15/2013
450	5.50% due 4/15/2014
450	5.50% due 4/15/2015
-----	
1,675	Ilion, New York, Central School District, GO, Series B, 5.50%
-----	
	Long Island Power Authority, New York, Electric System Revenue
7,000	5% due 9/01/2029
5,000	5% due 9/01/2034
-----	
2,000	Metropolitan Transportation Authority, New York, Commuter Fac Series A, 5.75% due 1/01/2008 (d) (e)
-----	
10,000	Metropolitan Transportation Authority, New York, Commuter Fac Refunding Bonds, Series B, 4.875% due 7/01/2018 (b) (h)
-----	
	Metropolitan Transportation Authority, New York, Dedicated Ta Series A:
7,280	5% due 11/15/2031 (b)
1,015	5% due 11/15/2032 (c)
-----	

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.

AMT	Alternative Minimum Tax (subject to)
COP	Certificates of Participation
DRIVERS	Derivative Inverse Tax-Exempt Receipts
GO	General Obligation Bonds
HFA	Housing Finance Agency
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 Investments as of January 31, 2005 (continued)

(in Thousands)

Face Amount	Municipal Bonds
-----	
New York (continued)	
-----	

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	Metropolitan Transportation Authority, New York, Dedicated Tax Refunding Bonds, Series A:
\$ 7,500	5.50% due 11/15/2026 (c)
10,000	5% due 11/15/2030 (d)
-----	
	Metropolitan Transportation Authority, New York, Revenue Refunding Bonds, Series A:
28,900	RIB, Series 724X, 9.41% due 11/15/2032 (c) (f)
2,500	Series A, 5.50% due 11/15/2018 (a)
1,740	Series A, 5.125% due 11/15/2022 (b)
2,500	Series A, 5.25% due 11/15/2031 (b)
1,500	Series B, 5% due 11/15/2028 (d)
-----	
2,000	Metropolitan Transportation Authority, New York, Service Contract Bonds, Series A, 5% due 7/01/2025 (b)
-----	
	Metropolitan Transportation Authority, New York, Transit Facility Bonds, Series C (c) (e):
2,885	5.125% due 1/01/2012
1,640	5.125% due 7/01/2012
-----	
2,500	Metropolitan Transportation Authority, New York, Transportation Bonds, Series A, 5% due 11/15/2032 (b)
-----	
	Metropolitan Transportation Authority, New York, Transportation Bonds, Series F (d):
6,235	5.25% due 11/15/2027
5,000	5% due 11/15/2031
-----	
	Monroe County, New York, IDA, Revenue Bonds (Southview Towers):
1,400	6.125% due 2/01/2020
1,125	6.25% due 2/01/2031
-----	
1,410	Montgomery County, New York, IDA, Lease Revenue Bonds (Hamilton Board of Cooperative Educational Services Project), Series A, 5.25% due 11/15/2027 (a)
-----	
12,130	Nassau Health Care Corporation, New York, Health System Revenue Bonds, Series A, 5.25% due 8/01/2009 (c) (e) (m)
-----	
455	New York City, New York, City Health and Hospital Corporation Revenue Bonds, Series A, 5.375% due 2/15/2026
-----	
3,000	New York City, New York, City Health and Hospital Corporation Refunding Bonds, Series A, 5.25% due 2/15/2012 (a)
-----	
1,275	New York City, New York, City IDA, Civic Facility Revenue Refunding Bonds (Nightingale-Bamford School), 5.25% due 1/15/2018 (a)
-----	
13,175	New York City, New York, City IDA, IDR (Japan Airlines Company), 5.25% due 11/01/2015 (c)
-----	
7,970	New York City, New York, City IDA, Parking Facility Revenue Refunding Bonds (New York Presbyterian), 5.75% due 12/15/2029 (c)
-----	
14,970	New York City, New York, City IDA, Special Facilities Revenue Refunding Bonds (New York City Special Facilities Revenue Refunding Group), AMT, 6.125% due 1/01/2024 (d)
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Schedule of Investments as of January 31, 2005 (continued)

(in Thousands)

Face Amount	Municipal Bonds
New York (continued)	
\$ 500	New York City, New York, City Municipal Water Finance Authority System Crossover, Revenue Refunding Bonds, Series F, 5% due 6/15/2006
	New York City, New York, City Municipal Water Finance Authority System Revenue Bonds:
12,500	RIB, Series 726X, 9.41% due 6/15/2027 (d) (f)
2,850	Series A, 5.75% due 6/15/2031 (b)
4,085	Series B, 5.75% due 6/15/2006 (d) (e)
17,200	Series B, 5.75% due 6/15/2007 (d) (e)
3,500	VRDN, Series C, 1.90% due 6/15/2022 (b) (g)
	New York City, New York, City Municipal Water Finance Authority System Revenue Refunding Bonds:
5,000	5.50% due 6/15/2033 (d)
2,250	Series A, 5.375% due 6/15/2026 (c)
1,250	Series A, 5.125% due 6/15/2034 (d)
7,015	Series B, 5.75% due 6/15/2026 (d)
3,500	VRDN, Series A, 1.82% due 6/15/2025 (b) (g)
4,500	VRDN, Series G, 1.82% due 6/15/2024 (b) (g)
1,020	New York City, New York, City Transit Authority, Metropolitan Authority, Tribourough, COP, Series A, 5.625% due 1/01/2012 (b) (e)
	New York City, New York, City Transitional Finance Authority Tax Secured:
6,805	Series B, 6.25% due 5/15/2010 (b) (e)
800	Series B, 6.25% due 5/15/2010 (e)
3,160	Series C, 5.50% due 5/01/2025
16,195	Series C, 5% due 2/01/2033 (b)
8,020	Series E, 5.25% due 2/01/2017 (b)
2,500	Series E, 5.25% due 2/01/2022 (d)
	New York City, New York, City Transitional Finance Authority, Bonds:
3,000	Future Tax Secured, Series D, 5.25% due 2/01/2021 (d)
1,000	Series A, 5% due 11/15/2026 (b)
	New York City, New York, GO:
11,043	RIB, Series 725X, 9.41% due 3/15/2027 (c) (f)
3,000	Series A, 5.75% due 5/15/2024 (b)
2,500	Series B, 5.75% due 8/01/2013 (d)
3,750	Series D, 5.25% due 10/15/2023
5,450	Series D, 5% due 11/01/2034
8,000	Series J, 5% due 5/15/2023
2,295	Sub-Series C-1, 4.75% due 8/15/2025
1,150	Sub-Series C-1, 5.25% due 8/15/2026

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MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (continued)

(in Thousands)

Face Amount	Municipal Bonds
New York (continued)	
	New York City, New York, GO, Refunding:
\$ 895	Series A, 6.375% due 5/15/2010 (b) (e)
105	Series A, 6.375% due 5/15/2013 (b) (e)
70	Series B, 7% due 2/01/2018 (a)
2,285	Series G, 5.75% due 2/01/2006 (e)
1,365	Series G, 5.75% due 2/01/2020
3,000	Series G, 5% due 12/01/2020
2,300	Series G, 5% due 12/01/2033
	New York City, New York, Sales Tax Asset Receivable Corporation Series A (a):
13,000	5.25% due 10/15/2027
15,550	5% due 10/15/2032
750	4.50% due 10/15/2033
	New York City, New York, Trust for Cultural Resources Revenue (American Museum of Natural History), Series A (d):
4,250	5% due 7/01/2036
6,250	5% due 7/01/2044
2,345	New York State Dormitory Authority, Hospital Revenue Refunding (York-Presbyterian Hospital), Series A, 5.25% due 8/15/2019 (c)
1,230	New York State Dormitory Authority, Mental Health Facilities 5.25% due 2/15/2017 (d)
	New York State Dormitory Authority Revenue Bonds, Series A:
3,935	(Eger Health Care and Rehabilitation Center), 6.10% due 8/15/2019 (c)
1,500	(Long Island University), Series B, 5.25% due 9/01/2028 (d)
1,840	(Mental Health Services Facilities Improvement), Series B 5.25% due 2/15/2011 (d) (h)
2,000	(New School for Social Research), 5.75% due 7/01/2026 (d)
1,180	(New York State Rehabilitation Association), Series A, 5.25% due 2/15/2007 (d) (e)
1,000	(New York State Rehabilitation Association), Series A, 5.25% due 2/15/2007 (d) (e)
6,900	(School Districts Financing Program), Series E, 5.75% due 2/15/2007 (d) (e)
1,000	Series B, 6.50% due 2/15/2011 (d) (h)
3,560	(State University Adult Facilities), Series B, 5.75% due 2/15/2007 (d) (e)
710	(Upstate Community Colleges), Series A, 6% due 7/01/2015
1,070	(Upstate Community Colleges), Series A, 6% due 7/01/2016
	New York State Dormitory Authority, Revenue Refunding Bonds:
1,000	(City University System), Consolidated, Series 1, 5.625% due 2/15/2007 (d) (e)
4,400	(City University System), Series C, 7.50% due 7/01/2010 (c)
4,255	(Mental Health Services Facilities Improvement), Series A due 2/15/2007 (d) (e)
150	(Mental Health Services Facilities Improvement), Series A due 2/15/2007 (d) (e)
1,370	(School District Financing Program), Series I, 5.75% due 2/15/2007 (d) (e)
6,000	(Siena College), 5.75% due 7/01/2026 (d)

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MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (continued) (in Thousands)

Face Amount	Municipal Bonds
New York (continued)	
	New York State Dormitory Authority, State Personal Income Tax Bonds, Series A (d):
\$ 1,600	5% due 3/15/2032
1,500	4.50% due 3/15/2034
12,750	New York State Energy Research and Development Authority, Fact Refunding Bonds (Consolidated Edison Co. of New York), Series due 8/15/2020 (a)
4,555	New York State Energy Research and Development Authority, Gas Bonds (Brooklyn Union Gas Company), AMT, Series B, 6.75% due
3,500	New York State Environmental Facilities Corporation, Special Refunding Bonds (Riverbank State Park), 6.25% due 4/01/2012 (
2,405	New York State, HFA, Revenue Refunding Bonds (Housing Mortgage 6.10% due 11/01/2015 (c)
800	New York State Housing Finance Agency, State Personal Income (Economic Development and Housing), Series A, 5% due 9/15/202
5,375	New York State Medical Care Facilities Finance Agency Revenue Project-Second Mortgage), Series A, 6.375% due 11/15/2019 (a)
2,000	New York State Medical Care Facilities Finance Agency, Revenue (Hospital & Nursing Homes), Series B, 6.25% due 2/15/2025 (i)
9,590	New York State Mortgage Agency, Homeowner Mortgage Revenue Re Series 67, 5.80% due 10/01/2028 (d)
2,850	New York State Mortgage Agency Revenue Bonds, DRIVERS, AMT, S due 4/01/2030 (d) (f)
	New York State Municipal Bond Bank Agency, Special School Pur Series C:
3,470	5.25% due 6/01/2019
3,920	5.25% due 6/01/2020
2,250	5.25% due 6/01/2021
2,820	New York State Thruway Authority, Highway and Bridge Trust Fu Series A, 6.25% due 4/01/2011 (c)
2,000	New York State Thruway Authority, Local Highway and Bridge Se Bonds, Series A-2, 5.375% due 4/01/2008 (d) (e)

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	New York State Thruway Authority, Local Highway and Bridge Se
	Refunding Bonds (d):
2,170	6% due 4/01/2007 (e)
1,330	6% due 4/01/2011
2,075	6% due 4/01/2012
-----	
3,045	New York State Thruway Authority, Second General Highway and Revenue Bonds, Series A, 5.25% due 4/01/2023 (d)
-----	
3,000	New York State Thruway Authority, Service Contract Revenue Bo Bridges Project), 5.75% due 4/01/2010 (a) (e)
-----	
1,525	New York State Thruway, Transportation Authority, State Perso Bonds, Series A, 5% due 3/15/2020 (d)
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MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (continued) (in Thousands)

Face Amount	Municipal Bonds
-----	
New York (continued)	
-----	
\$ 4,750	New York State Urban Development Corporation, Personal Income Series C-1, 5% due 3/15/2013 (d) (e)
-----	
3,190	New York State Urban Development Corporation, Revenue Refundi Capital Facilities), Series A, 6.50% due 1/01/2011 (c)
-----	
8,000	Niagara County, New York, IDA, Solid Waste Disposal Revenue R Series A, 5.45% due 11/15/2026
2,000	Series C, 5.625% due 11/15/2024
-----	
1,000	Niagara Falls, New York, GO (Water Treatment Plant), AMT, 7.2
-----	
1,100	Niagara Falls, New York, Public Water Authority, Water and Se Bonds, Series A, 5.50% due 7/15/2026 (d)
-----	
2,705	Niagara, New York, Frontier Authority, Airport Revenue Bonds International Airport), Series B, 5.50% due 4/01/2019 (d)
-----	
1,260	North Country, New York, Development Authority, Solid Waste M Refunding Bonds, 6% due 5/15/2015 (c)
-----	
1,745	North Hempstead, New York, GO, Refunding, Series B (b):
555	6.40% due 4/01/2013
	6.40% due 4/01/2017
-----	
1,665	Oneida County, New York, IDA, Civic Facilities Revenue Bonds Series A, 5.20% due 2/01/2013 (c)
-----	
2,500	Port Authority of New York and New Jersey, Consolidated Reven Series, 5.125% due 7/15/2030 (c)

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4,000	Port Authority of New York and New Jersey, Consolidated Revenue Bonds, Series 119, 5.50% due 9/15/2016 (b)
4,075	Port Authority of New York and New Jersey, Revenue Bonds, True Interest Only, Class R, Series 10, 9.603% due 1/15/2017 (c) (f)
7,500	Port Authority of New York and New Jersey, Revenue Refunding Bonds, Series 177, 9.84% due 10/15/2032 (d) (f)
1,750	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds, Series 192, 9.35% due 12/01/2025 (f)
5,080	Port Authority of New York and New Jersey, Special Obligation Revenue Bonds, Series 278, 9.339% due 12/01/2022 (f)
14,750	(JFK International Air Terminal), Series 6, 6.25% due 12/01/2022 (f)
7,175	(JFK International Air Terminal LLC), Series 6, 6.25% due 12/01/2022 (f)
4,425	(Special Project-JFK International Air Terminal), Series 6, 6.25% due 12/01/2022 (f)
7,380	(Special Project-JFK International Air Terminal), Series 6, 6.25% due 12/01/2022 (f)
1,255	Rensselaer County, New York, IDA, Civic Facility Revenue Bonds, Series B, 5.50% due 8/01/2022 (a)
4,625	Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), Series 1, 5.50% due 8/01/2022 (a)

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (continued) (in Thousands)

Face Amount	Municipal Bonds
New York (concluded)	
	Suffolk County, New York, IDA, Solid Waste Disposal Facility, (Ogden Martin System Hunting Project), AMT (a):
\$ 8,530	6% due 10/01/2010
9,170	6.15% due 10/01/2011
6,470	6.25% due 10/01/2012
	Tobacco Settlement Financing Corporation of New York Revenue Bonds:
5,000	Series A-1, 5.25% due 6/01/2020 (a)
5,000	Series A-1, 5.25% due 6/01/2021 (a)
2,000	Series A-1, 5.25% due 6/01/2022 (a)
2,000	Series C-1, 5.50% due 6/01/2021
1,900	Series C-1, 5.50% due 6/01/2022
	Triborough Bridge and Tunnel Authority, New York, General Purpose Revenue Bonds (d):
2,500	Series A, 5% due 1/01/2032
2,305	Series Y, 6% due 1/01/2012 (h)
	Triborough Bridge and Tunnel Authority, New York, Revenue Refunding Bonds:
7,000	5.25% due 11/15/2023
19,675	5% due 11/15/2032
1,500	Series B, 5% due 11/15/2032



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		Triborough Bridge and Tunnel Authority, New York, Subordinate
2,465		5% due 11/15/2028 (a)
6,000		Series A, 5.25% due 11/15/2030 (d)
2,500		United Nations Development Corporation, New York, Revenue Refund
		Lien, Series A, 5.25% due 7/01/2020
1,680		Warren & Washington Counties, New York, IDA, Civic Facility R
		Falls Hospital Project), Series A, 5% due 12/01/2035 (c)
2,010		Yonkers, New York, GO, Series A, 5.75% due 10/01/2017 (b)
-----		
Guam - 0.8%		
		A.B. Won Guam International Airport Authority, General Revenue
		Series C (d):
2,240		5.25% due 10/01/2021
2,050		5.25% due 10/01/2022
-----		
Puerto Rico - 8.7%		
2,500		Puerto Rico Commonwealth, GO, Refunding, Series A, 5% due 7/01/2021
		Puerto Rico Commonwealth Highway and Transportation Authority
		Bonds:
1,900		5.25% due 7/01/2018 (b)
2,265		Series G, 5.25% due 7/01/2019 (b)
1,000		Series G, 5.25% due 7/01/2021 (b)
1,250		Trust Receipts, Class R, Series B, 9.603% due 7/01/2035 (c)

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (continued) (in Thousands)

Face Amount	Municipal Bonds
-----	
Puerto Rico (concluded)	
-----	
\$ 8,495	Puerto Rico Commonwealth, Highway and Transportation Authority Revenue Refunding Bonds, Series D, 5.75% due 7/01/2041
4,605	Puerto Rico Commonwealth, Public Improvement, GO, Series A: 5.25% due 7/01/2019
7,480	5.25% due 7/01/2020
4,750	Puerto Rico Electric Power Authority, Power Revenue Bonds, Series due 7/01/2029
3,000	Puerto Rico Public Buildings Authority, Government Facilities Bonds, Series J, 5% due 7/01/2036 (a)
	Puerto Rico Public Finance Corporation, Commonwealth Appropriations

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Series E:  
 2,300 5.50% due 2/01/2012 (e)  
 700 5.50% due 8/01/2029

6,100 Puerto Rico Public Finance Corporation Revenue Bonds, DRIVERS  
 due 8/01/2030 (f)

-----  
 Total Investments (Cost - \$782,951+) - 142.2%

Other Assets Less Liabilities - 1.7%

Preferred Stock, at Redemption Value - (43.9%)

Net Assets Applicable to Common Stock - 100.0%

+ The cost and unrealized appreciation (depreciation) of investments as of January 31, 2005, as computed for federal income tax purposes, were as follows:

	(in Thousands)
-----	
Aggregate cost	\$ 783,233
	=====
Gross unrealized appreciation \$	56,469
Gross unrealized depreciation	(41)
	-----
Net unrealized appreciation	\$ 56,428
	=====

- (a) AMBAC Insured.
- (b) FGIC Insured.
- (c) FSA Insured.
- (d) MBIA Insured.
- (e) Prerefunded.
- (f) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (g) Security has a maturity of more than one year, but has a variable rate and demand features, which qualify it as short-term security. The rate disclosed is that currently in effect. This rate changes periodically based upon prevailing market rates.
- (h) Escrowed to maturity.
- (i) FHA Insured.
- (j) CIFG Insured.
- (k) Radian Insured.
- (l) XL Capital Insured.
- (m) All or a portion of security held as collateral in connection with open future contracts.

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of January 31, 2005 (concluded)

Investments in companies considered to be an affiliate of the Fund (such companies are defined as "Affiliated Companies" in Section 2(a)(3) of the Investment Company Act of 1940) were as follows:

(in Thousands)

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Affiliate	Net Activity	Dividend Income
CMA New York Municipal Money Fund	(52)	\$ 4

Forward interest rate swaps outstanding as of January 31, 2005 were as follows:

	Notional Amount	Unrealized Depreciation
Receive a variable rate equal to the change in 7-Day Bond Market Association Municipal Swap Index Rate and pay a fixed rate equal to 3.652%		
Broker, Morgan Stanley Capital Services, Inc. Expires March 2015	\$83,000	\$ (964)

Financial futures contracts sold as of January 31, 2005 were as follows:

Number of Contracts	Issue	Expiration Date	Face Value	Unrealized Depreciation
405	10-Year U.S. Treasury Notes	March 2005	\$45,871	\$ (403)

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 New York Insured Fund, Inc.

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

-----  
Robert C. Doll, Jr.,  
President  
MuniYield New York Insured Fund, Inc.

Date: March 21, 2005

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.,  
President  
MuniYield New York Insured Fund, Inc.

Date: March 21, 2005

By: /s/ Donald C. Burke

-----  
Donald C. Burke,  
Chief Financial Officer  
MuniYield New York Insured Fund, Inc.

Date: March 21, 2005