

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

MUNIYIELD NEW YORK INSURED FUND INC
Form N-Q
September 29, 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., 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: 10/31/05

Date of reporting period: 05/01/05 - 07/31/05

Item 1 - Schedule of Investments

MuniYield New York Insured Fund, Inc.

Schedule of Investments as of July 31, 2005

	Face Amount	Municipal Bonds
New York - 127.0%	\$ 23,790	Albany County, New York, Airport Authority, Airport Revenue Bo due 12/15/2023 (c)
	8,200	Buffalo and Fort Erie, New York, Public Bridge Authority, Toll Revenue Bonds, 5.75% due 1/01/2025 (d)
	1,250	Buffalo, New York, School, GO, Series D (b): 5.50% due 12/15/2014
	1,500	5.50% due 12/15/2016
	4,300	Buffalo, New York, Sewer Authority, Revenue Refunding Bonds, S 7/01/2013 (b)
	1,700	Dutchess County, New York, Resource Recovery Agency Revenue Bo System-Forward), Series A, 5.40% due 1/01/2013 (d)
	1,900	Erie County, New York, IDA, School Facility Revenue Bonds (Cit Project) (c): 5.75% due 5/01/2020

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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	
8,500	5% due 9/01/2034	
2,000	Metropolitan Transportation Authority, New York, Commuter Faci Series A, 5.75% due 1/01/2008 (d) (e)	
10,000	Metropolitan Transportation Authority, New York, Commuter Faci Refunding Bonds, Series B, 4.875% due 7/01/2018 (b) (h)	
	Metropolitan Transportation Authority, New York, Dedicated Tax Series A:	
7,280	5% due 11/15/2011 (b) (e)	
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 July 31, 2005 (concluded)

	Face Amount	Municipal Bonds
New York (concluded)	\$ 10,000	Metropolitan Transportation Authority, New York, Dedicated Tax Refunding Bonds, Series A, 5% due 11/15/2030 (d)
	2,715	Metropolitan Transportation Authority, New York, Revenue Bonds Series A, 5% due 11/15/2033 (a)

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2,500	Series A, 4.50% due 11/15/2034 (a)
2,500	Series B, 5% due 11/15/2035 (d)
	Metropolitan Transportation Authority, New York, Revenue Refund
28,900	RIB, Series 724X, 8.93% due 11/15/2032 (c) (g)
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 Contr
	Bonds, Series A, 5% due 7/01/2025 (b)
	Metropolitan Transportation Authority, New York, Transit Facil
	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, Transportatio
	Series A, 5% due 11/15/2032 (b)
	Metropolitan Transportation Authority, New York, Transportatio
	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 P
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,
12,130	Nassau Health Care Corporation, New York, Health System Revenue
	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
1,275	New York City, New York, City IDA, Civic Facility Revenue Refu
	(Nightingale-Bamford School), 5.25% due 1/15/2018 (a)
8,175	New York City, New York, City IDA, IDR (Japan Airlines Company
	11/01/2015 (c)
7,970	New York City, New York, City IDA, Parking Facility Revenue Bo
	Charter-New York Presbyterian), 5.75% due 12/15/2029 (c)
14,970	New York City, New York, City IDA, Special Facilities Revenue
	One Group Association Project), AMT, 6.125% due 1/01/2024 (d)
500	New York City, New York, City Municipal Water Finance Authorit
	System, Crossover Revenue Refunding Bonds, Series F, 5% due 6/
	New York City, New York, City Municipal Water Finance Authorit
	System Revenue Bonds:
12,500	RIB, Series 726X, 8.93% due 6/15/2027 (d) (g)
2,850	Series A, 5.75% due 6/15/2009 (b) (e)
4,085	Series B, 5.75% due 6/15/2006 (d) (e)
17,200	Series B, 5.75% due 6/15/2007 (d) (e)
	New York City, New York, City Municipal Water Finance Authorit
	System, Revenue Refunding Bonds (d):

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5,000	5.50% due 6/15/2033
1,250	Series A, 5.125% due 6/15/2034
7,015	Series B, 5.75% due 6/15/2026
1,020	New York City, New York, City Transit Authority, Metropolitan Authority, Triborough, COP, Series A, 5.625% due 1/01/2012 (a)
3,000	New York City, New York, City Transitional Finance Authority, Revenue Refunding Bonds, Series D, 5.25% due 2/01/2021 (d)
	New York City, New York, City Transitional Finance Authority R Tax Secured:
6,805	6.25% due 5/15/2010 (b) (e)
800	6.25% due 5/15/2010 (e)
1,900	Series C, 5.50% due 5/01/2009 (e)
1,260	Series C, 5.50% due 5/01/2025
16,195	Series C, 5% due 2/01/2033 (b)
2,500	Series E, 5.25% due 2/01/2022 (d)
1,000	New York City, New York, City Transitional Finance Authority R Bonds, Series A, 5% due 11/15/2026 (b)
	New York City, New York, GO:
11,043	RIB, Series 725X, 8.93% due 3/15/2027 (c) (g)
3,000	Series A, 5.75% due 5/15/2010 (b) (e)
2,500	Series B, 5.75% due 8/01/2013 (d)
3,750	Series D, 5.25% due 10/15/2023
2,500	Series D, 5% due 11/01/2026
5,200	Series D, 5% due 11/01/2034
8,000	Series J, 5% due 5/15/2023
9,000	Series M, 5% due 4/01/2035
2,295	Sub-Series C-1, 4.75% due 8/15/2025
1,150	Sub-Series C-1, 5.25% due 8/15/2026
600	VRDN, Sub-Series A-6, 2.16% due 11/01/2026 (c) (f)
	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)
70	Series B, 7% due 2/01/2018 (a)
	New York City, New York, IDA, Civic Facility Revenue Bonds (Et Fieldston School Project), Sub-Series B-1 (l):
5,000	4.50% due 6/01/2035
1,500	5% due 6/01/2035
	New York City, New York, Sales Tax Asset Receivable Corporation
22,000	DRIVERS, Series 884-Z, 7.544% due 10/15/2012 (g)
5,550	Series A, 5% due 10/15/2032
750	Series A, 4.50% due 10/15/2033
4,250	New York City, New York, Trust for Cultural Resources, Revenue (American Museum of Natural History), Series A, 5% due 7/01/20
	New York State Dormitory Authority, Non-State Supported Debt, Bonds (School Districts Bond Financing Program), Series C (d):
950	5% due 4/01/2026
2,850	5% due 4/01/2035
	New York State Dormitory Authority Revenue Bonds:
3,820	(Eger Health Care and Rehabilitation Center), 6.10% due 8/
1,500	(Long Island University), Series B, 5.25% due 9/01/2028 (k
2,500	(Mental Health Services Facilities Improvement), Series B,

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2,500	(Mental Health Services Facilities Improvement), Series B,
2,000	(New School for Social Research), 5.75% due 7/01/2007 (d)
1,180	(New York State Rehabilitation Association), Series A, 5.2
1,000	(New York State Rehabilitation Association), Series A, 5.1
6,900	(School Districts Financing Program), Series E, 5.75% due
1,000	Series B, 6.50% due 2/15/2011 (d) (h)
3,560	(State University Adult Facilities), Series B, 5.75% due 5
1,780	(Upstate Community Colleges), Series A, 6% due 7/01/2010 (
	New York State Dormitory Authority, Revenue Refunding Bonds:
1,000	(City University System), Series 1, 5.625% due 1/01/2008 (
3,810	(City University System), Series C, 7.50% due 7/01/2010 (b
55	(Mental Health), Series A, 5.75% due 2/15/2007 (d)
95	(Mental Health), Series A, 5.75% due 2/15/2007 (d) (e)
4,255	(Mental Health Services Facilities Improvement), Series A,
	2/15/2007 (d) (e)
1,370	(School District Financing Program), Series I, 5.75% due 1
6,000	(Siena College), 5.75% due 7/01/2026 (d)
	New York State Dormitory Authority, Supported Debt Revenue Bon
	Facilities), Series B:
1,570	5.25% due 2/15/2014 (e)
270	5.25% due 2/15/2023
1,000	New York State Dormitory Authority, Supported Debt Revenue Ref
	(Department of Health), Series A, 5% due 7/01/2025 (j)
4,555	New York State Energy Research and Development Authority, Gas
	Bonds (Brooklyn Union Gas Company), AMT, Series B, 6.75% due 2
3,500	New York State Environmental Facilities Corporation, Special O
	Refunding Bonds (Riverbank State Park), 6.25% due 4/01/2012 (a
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 T
	(Economic Development and Housing), Series A, 5% due 9/15/2023
	New York State Housing Finance Agency, State Personal Income T
	Bonds (Economic Development and Housing), Series A (b):
1,375	5% due 9/15/2030
1,000	5% due 9/15/2034
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)
9,555	New York State Mortgage Agency, Homeowner Mortgage Revenue Ref
	Series 67, 5.80% due 10/01/2028 (d)
2,850	New York State Mortgage Agency Revenue Bonds, DRIVERS, AMT, Se
	4/01/2030 (d) (g)
	New York State Municipal Bond Bank Agency, Special School Purp
	Series C:
3,470	5.25% due 6/01/2019
3,920	5.25% due 6/01/2020
6,000	New York State Thruway Authority, General Revenue Bonds, Serie

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	1/01/2030 (a)
2,820	New York State Thruway Authority, Highway and Bridge Trust Fund Series A, 6.25% due 4/01/2011 (c)
	New York State Thruway Authority, Local Highway and Bridge Series Revenue Bonds (e):
3,000	5.75% due 4/01/2010 (a)
2,000	Series A-2, 5.375% due 4/01/2008 (d)
	New York State Thruway Authority, Local Highway and Bridge Series Revenue 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 Bridge Revenue Bonds, Series A, 5.25% due 4/01/2023 (d)
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 Refunding Capital Facilities), Series A, 6.50% due 1/01/2011 (c)
1,000	Niagara Falls, New York, City School District, COP, Refunding 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 (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)
	North Hempstead, New York, GO, Refunding, Series B (b):
1,745	6.40% due 4/01/2013
555	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 Revenue Series, 5.125% due 7/15/2030 (b)
	Port Authority of New York and New Jersey, Consolidated Revenue
5,000	132nd Series, 5% due 9/01/2033 (j)
4,000	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, 9.074% due 1/15/2017 (c) (g)
7,500	Port Authority of New York and New Jersey, Revenue Refunding Bonds Series 177, 9.346% due 10/15/2032 (d) (g)
	Port Authority of New York and New Jersey, Special Obligation AMT (d):
1,750	DRIVERS, Series 192, 8.845% due 12/01/2025 (g)
5,080	DRIVERS, Series 278, 8.845% due 12/01/2022 (g)
14,750	(JFK International Air Terminal), Series 6, 6.25% due 12/01/2025 (g)
7,175	(JFK International Air Terminal LLC), Series 6, 6.25% due 12/01/2025 (g)

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	4,425	(Special Project-JFK International Air Terminal), Series 6
	7,380	(Special Project-JFK International Air Terminal), Series 6
	1,255	Rensselaer County, New York, IDA, Civic Facility Revenue Bonds (Polytechnic Institute), Series B, 5.50% due 8/01/2022 (a)
	4,625	Suffolk County, New York, IDA, IDR (Keyspan-Port Jefferson), A 6/01/2027
		Suffolk County, New York, IDA, Solid Waste Disposal Facility, Bonds (Ogden Martin System Huntington 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 B
	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 Purp 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 Refu
	7,000	5.25% due 11/15/2023
	19,675	5% due 11/15/2032
	1,500	Series B, 5% due 11/15/2032
		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)
	5,000	Yonkers, New York, GO, Refunding, Series B, 5% due 8/01/2035 (
	2,010	Yonkers, New York, GO, Series A, 5.75% due 10/01/2010 (b) (e)
Guam - 0.8%		A.B. Won Guam International Airport Authority, General Revenue AMT, Series C (d):
	2,240	5.25% due 10/01/2021
	2,050	5.25% due 10/01/2022
Puerto Rico - 14.3%		Puerto Rico Commonwealth Highway and Transportation Authority, Revenue 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, 9.074% due 7/01/2035 (d)
	8,495	Puerto Rico Commonwealth, Highway and Transportation Authority Revenue Refunding Bonds, Series D, 5.75% due 7/01/2041
		Puerto Rico Commonwealth, Infrastructure Financing Authority, Capital Appreciation Revenue Bonds, Series A:
	23,530	4.62%** due 7/01/2031 (b)
	3,900	4.67%** due 7/01/2035 (a)
	8,000	4.77%** due 7/01/2044 (a)

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	Puerto Rico Commonwealth, Infrastructure Financing Authority, Bonds, Series B:
5,250	5% due 7/01/2041
4,750	5% due 7/01/2041 (j)
	Puerto Rico Commonwealth, Public Improvement, GO, Series A:
4,605	5.25% due 7/01/2019
7,480	5.25% due 7/01/2020
	Puerto Rico Electric Power Authority, Power Revenue Bonds:
4,750	Series NN, 5.125% due 7/01/2029
7,315	Series RR, 5% due 7/01/2029 (j)
6,970	Series RR, 5% due 7/01/2030 (l)
3,175	Puerto Rico Public Buildings Authority, Government Facilities, Bonds, Series J, 5% due 7/01/2036 (a)
	Puerto Rico Public Finance Corporation, Commonwealth Appropria 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 (g)

Total Municipal Bonds (Cost - \$779,189) - 142.1%

Shares Held	Short-Term Securities
+	CMA New York Municipal Money Fund (n)
	Total Short-Term Securities (Cost - \$0) - 0.0%
	Total Investments (Cost - \$779,189*) - 142.1%
	Other Assets Less Liabilities - 2.5%
	Preferred Stock, at Redemption Value - (44.6%)
	Net Assets Applicable to Common Stock - 100.0%

+ Amount is less than 1,000.

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

	(in Thousands)
Aggregate cost	\$ 779,471
	=====
Gross unrealized appreciation	\$ 45,552
Gross unrealized depreciation	(450)

Net unrealized appreciation	\$ 45,102
	=====

** Represents a zero coupon bond; the interest rate shown is the effective yield at the time of purchase by the Fund.

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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) All or portion of security held as collateral in connection with open future contracts.
- (n) 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:

(in Thousands)

Affiliate	Net Activity	Dividend Income
CMA New York Municipal Money Fund	(52)	\$ 7

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

(in Thousands)

Number of Contracts	Issue	Expiration Date	Face Value	Unrealized Appreciation
410	10-Year U.S. Treasury Bond	September 2005	\$ 46,060	\$ 556

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

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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 23, 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.,
Chief Executive Officer
MuniYield New York Insured Fund, Inc.

Date: September 23, 2005

By: /s/ Donald C. Burke

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

Date: September 23, 2005