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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 Corporatio |
| 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 Appropriations 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