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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 2/15/2021 (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 Obligation 4th Series, 5% due 8/01/2032 (e)
150	Philadelphia, Pennsylvania, Hospitals and Higher Education Facilities Hospital Revenue Refunding Bonds (Children's Hospital Project) 3.64% due 7/01/2031 (f) (k)
300	Philadelphia, Pennsylvania, Hospitals and Higher Education Facilities Hospital Revenue Refunding Bonds (Children's Hospital Project) 3.64% due 7/01/2031 (f) (k)
3,000	Philadelphia, Pennsylvania, Hospitals and Higher Education Facilities 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