

Edgar Filing: MUNIYIELD INSURED FUND INC - Form NT-NSAR

MuniYield Insured Fund, Inc.

Former Name if Applicable

800 Scudders Mill Road

Address of Principal Executive Office (Street and Number)

Plainsboro, New Jersey 08536

City, State and Zip Code

PART II
RULE 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate) X

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, Form N-SAR or Form N-CSR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

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PART III
NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR or the transition report or portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

Due to a recent change in the accounting interpretation of the presentation in the Fund's financial statements of investments in tender option bonds or inverse floating rate bonds, the Fund is not able to finalize the presentation of these investments in its financial statements for a timely filing of its Form N-SAR to be made. Additionally, as a result of the foregoing, Deloitte & Touche LLP, the Fund's independent registered public accounting firm, is not able to finalize their audit of the financial statements of the Fund for a timely filing of the Form N-SAR to be made. The Fund's Form N-SAR will be completed and filed with the Securities and Exchange Commission as soon as practicable.

PART IV
OTHER INFORMATION

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(1) Name and telephone number of person to contact in regard to this notification.

Donald C. Burke

(609) 282-7085

(Name)

(Area code) (Telephone number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes

No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes

No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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Date December 22, 2006

By /s/ Donald C. Burke

Donald C. Burke
Vice President and Treasurer

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