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MUNIYIELD PENNSYLVANIA FUND

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 811-7136

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.,
President, 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: 10/31/05

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

Item 1 - Schedule of Investments

MuniYield Pennsylvania Insured Fund
Schedule of Investments as of January 31, 2005

| Face Amount | Municipal Bonds |
|-----------------------|--|
| Pennsylvania - 140.4% | |
| \$3,000 | Allegheny County, Pennsylvania, Higher Education Building Authority University Revenue Bonds (Carnegie Mellon University), 5.125% due |
| 2,000 | Allegheny County, Pennsylvania, Hospital Development Authority, He Center Revenue Bonds (University of Pittsburgh Medical Center Heal Series B, 6% due 7/01/2026 (d) |
| 3,660 | Allegheny County, Pennsylvania, Sanitation Authority, Sewer Revenue 5.75% due 12/01/2018 |
| 10,000 | 5.375% due 12/01/2024 |
| 9,000 | 5.50% due 12/01/2024 |
| 4,500 | Bucks County, Pennsylvania, Water and Sewer Authority, Revenue Ref Bonds (Neshaminy Interceptor Sewer System), 5.60% due 6/01/2009 (a) |
| 1,000 | Dauphin County, Pennsylvania, GO, Series C, 5% due 3/01/2024 (d) |
| 5,500 | Delaware County, Pennsylvania, IDA Revenue Bonds (Pennsylvania Sub Company Project), AMT, Series A, 5.15% due 9/01/2032 (a) |

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| | |
|-------|--|
| 1,500 | Delaware Valley, Pennsylvania, Regional Finance Authority, Local Government Revenue Bonds, 5.75% due 7/01/2032 |
| 4,000 | Gettysburg, Pennsylvania, Municipal Authority, College Revenue Refunding Bonds, 5% due 8/15/2023 (d) |
| 4,000 | Lancaster County, Pennsylvania, Hospital Authority Revenue Bonds (General Hospital Project), 5.50% due 3/15/2026 |

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 |
| RIB | Residual Interest Bonds |
| S/F | Single-Family |
| VRDN | Variable Rate Demand Notes |

MuniYield Pennsylvania Insured Fund
Schedule of Investments as of January 31, 2005 (continued)

Face
Amount Municipal Bonds

Pennsylvania (concluded)

| | |
|---------|---|
| \$3,000 | Lehigh County, Pennsylvania, General Purpose Authority, Hospital Revenue Refunding Bonds (Saint Lukes Hospital of Bethlehem), 5.375% due 8/15/2027 (e) |
| 7,000 | Luzerne County, Pennsylvania, IDA, Water Facility Revenue Refunding Bonds (Pennsylvania American Water Company Project), AMT, Series A, 5.10% due 9/01/2034 (a) |
| 2,675 | North Allegheny, Pennsylvania, School District, GO, Series C, 5.25% due 5/01/2027 (f) |
| 5,000 | Northampton Borough, Pennsylvania, Municipal Authority, Water Revenue Refunding Bonds, 5% due 5/15/2034 (d) |
| 6,000 | Northumberland County, Pennsylvania, IDA, Water Facilities Revenue Refunding Bonds (Aqua Pennsylvania Inc. Project), AMT, 5.05% due 10/01/2039 (c) |
| 3,000 | Norwin, Pennsylvania, School District, GO, 6% due 4/01/2010 (c) (e) |
| 3,055 | Pennsbury, Pennsylvania, School District, GO, Refunding, 5.50% due 5/01/2027 (f) |
| 8,000 | Pennsylvania HFA, S/F Mortgage Revenue Bonds, AMT, Series 70A, 5.85% due 10/01/2021 (d) |
| 1,430 | Pennsylvania HFA, S/F Mortgage Revenue Refunding Bonds, AMT, Series 70B, 5.85% due 10/01/2027 (d) (h) |

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| | |
|--------|---|
| | Pennsylvania State, GO (d): |
| 3,015 | First Series, 5% due 6/01/2009 (e) |
| 5,500 | RIB, Series 465X, 9.39% due 10/01/2019 (g) |
| 1,690 | Pennsylvania State Higher Educational Facilities Authority, Colleg University Revenue Bonds (Marywood University Project), 5.50% due 6/01/2010 (d) (e) |
| | Pennsylvania State Higher Educational Facilities Authority Revenue (UPMC Health System), Series A: |
| 175 | 5% due 8/01/2005 (f) |
| 3,000 | 6% due 1/15/2022 |
| 7,000 | Pennsylvania State, IDA, EDR Refunding Bonds, 5.50% due 7/01/2020 |
| | Pennsylvania State Public School Building Authority Revenue Bonds and Technical Institute) (c): |
| 3,585 | 5.125% due 10/01/2028 |
| 2,000 | 5.25% due 10/01/2032 |
| | Pennsylvania State Public School Building Authority, School Lease (The School District of Philadelphia Project) (f): |
| 10,000 | 5.25% due 6/01/2025 |
| 10,300 | 5% due 6/01/2033 |
| 7,500 | Pennsylvania State Public School Building Authority, School Revenue DRIVERS, Series 371, 8.365% due 6/01/2011 (f) (g) |
| 7,500 | Pennsylvania State Turnpike Commission, Oil Franchise Tax Revenue DRIVERS, Series 366, 8.864% due 6/01/2011 (d) (g) |
| 1,700 | Pennsylvania State Turnpike Commission, Oil Franchise Tax Revenue Series A, 5% due 12/01/2023 (a) |
| 3,900 | Pennsylvania State Turnpike Commission, Turnpike Revenue Bonds, DR Series 460-Z, 8.864% due 6/01/2012 (a) (g) |
| 1,000 | Pennsylvania State University Revenue Bonds, 5% due 9/01/2029 |
| | Philadelphia, Pennsylvania, Authority for Industrial Development, Revenue Refunding Bonds (Philadelphia Airport System Project), AMT |
| 4,000 | 5.50% due 7/01/2017 |
| 3,655 | 5.50% due 7/01/2018 |
| | Philadelphia, Pennsylvania, Authority for Industrial Development, Lease Revenue Bonds: |
| 9,125 | (City of Philadelphia Project), Series A, 5.375% due 2/15/2027 |
| 3,000 | Series B, 5.50% due 10/01/2020 (f) |
| 4,680 | Series B, 5.50% due 10/01/2021 (f) |
| 10,000 | Philadelphia, Pennsylvania, Gas Works Revenue Bonds, 1998 General 4th Series, 5% due 8/01/2032 (f) |
| 3,000 | Philadelphia, Pennsylvania, Hospitals and Higher Education Facilit Authority, Hospital Revenue Refunding Bonds (Presbyterian Medical 6.65% due 12/01/2019 (b) |
| 3,000 | Philadelphia, Pennsylvania, Housing Authority Revenue Bonds (Capit Series A, 5.50% due 12/01/2018 (f) |
| 1,750 | Philadelphia, Pennsylvania, Redevelopment Authority Revenue Bonds |

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| | |
|---------------------|---|
| | Transformation), Series A, 5.50% due 4/15/2022 (c) |
| | Philadelphia, Pennsylvania, School District, GO: |
| 5,000 | RIB, Series 677, 9.14% due 8/01/2021 (c) (g) |
| 7,150 | Series A, 5.75% due 2/01/2011 (e) (f) |
| 5,000 | Series D, 5.125% due 6/01/2034 (c) |
| 4,000 | Series D, 5.25% due 6/01/2034 (c) |
| 1,250 | Philadelphia, Pennsylvania, Water and Wastewater Revenue Refunding VRDN, 1.83% due 6/15/2023 (f) (i) |
| | Pittsburgh, Pennsylvania, Public Parking Authority, Parking Revenue |
| 1,460 | 5.80% due 12/01/2017 |
| 1,525 | 5.85% due 12/01/2018 |
| 2,400 | Pittsburgh, Pennsylvania, Water and Sewer Authority, Water and Sewer Revenue Bonds, First Lien, Series B, 5.255%** due 9/01/2030 (c) |
| | Reading, Pennsylvania, School District, GO, Series B (c): |
| 10,425 | 5.263%** due 1/15/2028 |
| 3,145 | 5.393%** due 1/15/2030 |
| 2,600 | Sayre, Pennsylvania, Health Care Facilities Authority, Revenue Refunding (Guthrie Health), Series A, 5.875% due 12/01/2031 |
| | Southeastern Pennsylvania Transportation Authority, Special Revenue |
| 4,500 | 5.375% due 3/01/2017 |
| 2,525 | 5.375% due 3/01/2022 |
| 1,230 | Washington County, Pennsylvania, Capital Funding Authority Revenue Refunding (Capital Projects and Equipment Program), 6.15% due 12/01/2029 (a) |
| Guam - 1.4% | |
| 2,500 | A.B. Won Guam International Airport Authority, General Revenue Refunding AMT, Series C, 5% due 10/01/2023 (d) |
| Puerto Rico - 11.3% | |
| 11,500 | Puerto Rico Commonwealth, Public Improvement, GO, Series A, 5% due 12/01/2029 |
| | Puerto Rico Public Buildings Authority, Government Facilities, Revenue Refunding Bonds, Series I: |
| 2,500 | 5.50% due 7/01/2025 |
| 5,000 | 5.375% due 7/01/2034 |
| 1,000 | Puerto Rico Public Finance Corporation, Commonwealth Appropriation Refunding Series E, 5.50% due 8/01/2029 |

Total Investments (Cost - \$263,631*) - 153.1%
 Other Assets Less Liabilities - 1.5%
 Preferred Shares, at Redemption Value - (54.6%)

Net Assets Applicable to Common Shares - 100.0%

(a) AMBAC Insured.

(b) Escrowed to maturity.

(c) FGIC Insured.

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(d)MBIA Insured.

(e)Prerefunded.

(f)FSA Insured.

(g)The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.

(h)FHA Insured.

(i)Security has a maturity of more than one year, but has variable rate and demand features, which qualify it as a short-term security. The rate disclosed is that currently in effect. This rate changes periodically based upon prevailing market rates.

*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 | \$263,685 |
| | ===== |
| Gross unrealized appreciation | \$ 22,442 |
| Gross unrealized depreciation | (4) |
| | ----- |
| Net unrealized appreciation | \$22,438 |
| | ===== |

**Represents a zero coupon bond; the interest rates shown reflects the effective yield at the time of purchase of the Fund. 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) | |
|--|-----------------|--------------------|
| Affiliate | Net Activity | Dividend Income |
| CMA Pennsylvania Municipal Money Fund | (4,139) | \$ 37 |

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

| | (in Thousands) | |
|--|--------------------|----------------------------|
| | Notional Amount | Unrealized Depreciation |
| Receive a variable rate equal to 7-Day Bond Market Association Municipal Swap Index Rate and pay a fixed rate of 3.671% | | |
| Broker, JPMorgan Chase Bank Expires February 2015 | \$ 36,000 | \$ (556) |

Receive a variable rate equal to

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7-Day Bond Market Association
Municipal Swap Index Rate and
pay a fixed rate of 4.774%

Broker, Morgan Stanley Capital
Services Inc.

Expires March 2015 \$ 9,000 (198)

Total \$ (754)
=====

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.

MuniYield Pennsylvania Insured Fund, Inc.

By: /s/ Robert C. Doll, Jr.
Robert C. Doll, Jr.,
President
MuniYield Pennsylvania 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 Pennsylvania Insured Fund, Inc.

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Date: March 21, 2005

By: ___/s/ Donald C. Burke_____

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

Date: March 21, 2005