UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 $$(\mbox{Amendment No.})$$

	210	ackRock MuniYield New York Insured Fund, Inc.	
		(Name of Issuer)	
		Auction Rate Preferred Stock	
		(Title of Class of Securities)	
		09255E201	
		(CUSIP Number)	
		December 31, 2008	
	(Date o	of Event Which Requires Filing of this Stateme	ent)
Schedi	Check the apprule is filed:	copriate box to designate the rule pursuant to	which this
	[X] Rule	e 13d-1(b)	
	[_] Rule	e 13d-1(c)	
	[_] Rule	e 13d-1(d)	
*	person's initi securities, an	of this cover page shall be filled out for a all filing on this form with respect to the sund for any subsequent amendment containing infine disclosures provided in a prior cover page.	bject class of Formation which
	deemed to be "Exchange Act of	on required in the remainder of this cover pag 'filed" for the purpose of Section 18 of the S of 1934 or otherwise subject to the liabilitie e Act but shall be subject to all other provis the Notes).	ecurities s of that
		SCHEDULE 13G	
CUSIP	No. 09255E201		
1.	NAME OF REPORT	PING PERSONS PICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
1.	I.R.S. IDENTIF		
1.	I.R.S. IDENTIF	FICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	(a) [_] (b) [_]
	I.R.S. IDENTIF	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH)	_
 2. 3.	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH)	_
 2. 3.	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH) COPRIATE BOX IF A MEMBER OF A GROUP*	_
 2. 3. 	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OF	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* R PLACE OF ORGANIZATION	(d) [_]
2.	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OF	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* R PLACE OF ORGANIZATION Delaware	(d) [_]
2. 3. 4. NUMN	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OR BER OF 5.	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* R PLACE OF ORGANIZATION Delaware SOLE VOTING POWER	(d) [_]
2. 3. 4. NUMI SHA	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OR BER OF 5.	TICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* R PLACE OF ORGANIZATION Delaware SOLE VOTING POWER Disclaimed (See #9 below) SHARED VOTING POWER Disclaimed (See #9 below)	(d) (_]
2. 3. 4. NUMH SHA	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OF BER OF 5. ARES ICIALLY 6.	LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* R PLACE OF ORGANIZATION Delaware SOLE VOTING POWER Disclaimed (See #9 below) SHARED VOTING POWER	(d) (_]
2. 3. 4. NUMI SH2 BENEF: OWNI	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OF BER OF 5. ARES ICIALLY 6.	CICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* Place of Organization Delaware SOLE VOTING POWER Disclaimed (See #9 below) SOLE DISPOSITIVE POWER Disclaimed (See #9 below)	(b) [_]
2. 3. 4. NUMI SHI BENEF: OWNI	I.R.S. IDENTIF MERRILL CHECK THE APPR SEC USE ONLY CITIZENSHIP OF BER OF 5. ARES ICIALLY 6. ED BY ACH 7. DRIING	LYNCH & CO., INC. (MERRILL LYNCH) ROPRIATE BOX IF A MEMBER OF A GROUP* ROPLACE OF ORGANIZATION Delaware SOLE VOTING POWER Disclaimed (See #9 below) SHARED VOTING POWER Disclaimed (See #9 below) SOLE DISPOSITIVE POWER	(b) [_]

	Lynch & Co., Inc. disclaims beneficial ownership in all Shares of niYield New York Insured Fund, Inc., held by Merrill Lynch, Pierce mith, Inc.	
10. CHECK	BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*	
11. PERCENT	F OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	Disclaimed (See #9 above)	
12. TYPE O	F REPORTING PERSON*	
	HC, CO	
CUSIP No. 092	SCHEDULE 13G 255E201	
	F REPORTING PERSONS	
	IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	
	MERRILL LYNCH, PIERCE FENNER & SMITH, INCORPORATED	
2. CHECK	THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [_] (b) [_]	
3. SEC USI	E ONLY	
4. CITIZE	NSHIP OR PLACE OF ORGANIZATION	
	Delaware	
NUMBER OF	5. SOLE VOTING POWER	
SHARES	1,762	
BENEFICIALLY	6. SHARED VOTING POWER	
OWNED BY	0	
EACH	7. SOLE DISPOSITIVE POWER	
REPORTING	1,762	
PERSON	8. SHARED DISPOSITIVE POWER	
WITH	0	
9. AGGREGA	ATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	1,762	
10. CHECK	BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*	
11. PERCEN	F OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	17.0%	
12. TYPE O	F REPORTING PERSON*	
	BD, IA	

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

tem 1(a). Name of Issuer: BlackRock Munifield New York Insured Fund, Inc. tem 1(b). Address of Issuer's Principal Executive Offices: 100 BELLEVUE PARKWAY WILMINGTON DE 19809 tem 2(a). Name of Person Filing: MERRILL LYNCH & CO., INC. (ML&CO) MERRILL LYNCH & CO., INC. (ML&CO) MERRILL LYNCH, FIERCE FERNER & SMITH, INCORPORATED (MLPFS) tem 2(b). Address of Principal Business Office, or if None, Residence: the principal business office for Merrill Lynch & Co., Inc. and Merrill Lynch, lerce Fenner & Smith, Incorporated is 4 World Financial Center, 250 Vesey Viret. New 701, NY 10800. tem 2(c). Citizenship: SEE ITEM 4 OF COVER FAGES tem 2(d). Title of Class of Securities: AUCTION RATE PREFERRED STOCK tem 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: [a) [X] Broker or dealer registered under Section 15 of the Exchange Act. [b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act. [c] [_] Insurance company as defined in Section 3(a)19) of the Exchange Act. [e] [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(F) [g] [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(iii)(F) [g] [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(iii)(G) [h] [_] A savings association as defined in Section 3(b) of the Pederal Deposit Insurance Act [ii] [_] A savings association as defined in Section 3(b) of the Pederal Deposit Insurance Act [iii] [_] A surings association as defined in Section 3(b) of the Pederal Deposit Insurance Act [iv] [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). SCHEDULE 13G SCHEDULE 13G			
ttem 1(b). Address of Issuer's Principal Executive Offices: 100 BELLEVUE PARKWAY WILMINGTON DE 19809 Tem 2(a). Name of Person Filing: MERRILL LYNCH & CO., INC. (ML&CO) MERRILL LYNCH & CO., INC. (ML&CO) MERRILL LYNCH, PIERCE FENNER & SMITH, INCORPORATED (MLPFS) Tem 2(b). Address of Frincipal Business Office, or if None, Residence: the principal business office for Merrill Lynch & Co., Inc. and Merrill Lynch, there Penner & Smith, Incorporated is 4 World Financial Center, 250 Vesey treat, New York, WY 10080. Tem 2(c). Citizenship: SEE ITEM 4 OF COVER PAGES Tem 2(d). Title of Class of Securities: AUCTION RATE PREFERRED STOCK Tem 2(e). CUSIP Numbers: 09255E201, 09255E300, 09255E409, 09255E508, 09255E607, 09255E706 Tem 3. If This Statement is Filed Fursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: (a) [X] Broker or dealer registered under Section 15 of the Exchange Act. (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act. (c) [_] Insurance company as defined in Section 3(a)19) of the Exchange Act. (d) [_] Investment company registered under Section 8 of the Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(F) [J] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(f) [J] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(f) [J] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(f) [J] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act [J] [] Group, in accordance with Rule 13d-1(b)(1)(ii)(f) [J] Group, in accordance with Rule 13d-1(b)(1)(ii)(f) [J] Group, in accordance with Rule 13d-1(b)(1)(ii)(f) [J] Group, in accordance with Rule 13d-1(b)(1)(ii)(f)	Item 1	(a).	Name of Issuer:
item 2(a). Name of Person Filing: MERRILL INNCH & CO., INC. (MIACO) MERRILL LYNCH MERRILL LYNCH & CO., INC. (MIACO) MERRILL LYNCH MERRILL MERRICL MERRILL MERRICL			BlackRock MuniYield New York Insured Fund, Inc.
wilmington De 19809 Stem 2(a). Name of Person Filing: MERRILL LYNCH & CO., INC. (ML&CO) MERRILL LYNCH, PIERCE FENNER & SMITH, INCORPORATED (MLFFS) Stem 2(b). Address of Principal Business Office, or if None, Residence: the principal business office for Merrill Lynch & Co., Inc. and Merrill Lynch, Pierce Fenner & Smith, Incorporated is 4 World Financial Center, 250 Vesey Stem 2(c). Citizenship: SEE ITEM 4 OF COVER PAGES SEE ITEM 4 OF COVER PAGES SEE ITEM 4 OF COVER PAGES SEE ITEM 2(d). Title of Class of Securities: AUCTION RATE PREFERRED STOCK Stem 2(e). CUSIP Numbers: 09255E201, 09255E300, 09255E409, 09255E508, 09255E607, 09255E706 Stem 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: (a) [X] Broker or dealer registered under Section 15 of the Exchange Act. (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act. (c) [_] Insurance company as defined in Section 3(a)19) of the Exchange Act. (d) [_] Investment company registered under Section 8 of the Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E) (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(f) (g) [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(f) (g) [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(f) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act (ii) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act (ii) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). SCHEDULE 13G	 Item 1	(b).	Address of Issuer's Principal Executive Offices:
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ttem 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: (a) [X] Broker or dealer registered under Section 15 of the Exchange Act. (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act. (c) [_] Insurance company as defined in Section 3(a)19) of the Exchange Act. (d) [_] Investment company registered under Section 8 of the Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E) (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F) (g) [_] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G) (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act (j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). SCHEDULE 13G	 Item 2	(e).	CUSIP Numbers:
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SCHEDULE 13G CUSIP No. 09255E201	(i) [_		
CUSIP No. 09255E201	(j) [_] Gr	oup, in accordance with Rule 13d-1(b)(1)(ii)(J).
	CUSTP	No.	
Provide the following information regarding the aggregate number and			-

The number of shares reported herein represents combined holdings in multiple series of auction rate preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Securities and Exchange Commission's Auction Rate Securities Global Exemptive Relief no action letter

issued on September 22, 2008.

(a) Amount beneficially owned:

1,762 Shares Auction Rate Preferred Stock

(b) Percent of class:

17.0%

- (c) Number of shares as to which such person has:
 - Sole power to vote or to direct the vote:

SEE ITEM 5 OF COVER PAGES

(ii) Shared power to vote or to direct the vote:

SEE ITEM 6 OF COVER PAGES

(iii) Sole power to dispose or to direct the disposition of:

SEE ITEM 7 OF COVER PAGES

(iv) Shared power to dispose or to direct the disposition of

SEE ITEM 8 OF COVER PAGE

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5percent of the class of securities, check the following [_]

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

NOT APPLICABLE

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Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Merrill Lynch, Pierce, Fenner & Smith, Incorporated is a wholly owned subsidiary of Merrill Lynch & Co., Inc.

Item 8. Identification and Classification of Members of the Group.

NOT APPLICABLE

Item 9. Notice of Dissolution of Group.

NOT APPLICABLE

SCHEDULE 13G

CUSIP No. 09255E201

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 12, 2009

MERRILL LYNCH & CO., INC. MERRILL LYNCH, PIERCE FENNER & SMITH

INCORPORATED

By: /s/ Pia Thompson

By: /s/ Pia Thompson

Title: Assistant Secretary Title: Assistant Secretary

Name: Pia Thompson Name: Pia Thompson * Executed pursuant to a Power of Attorney, dated November 17, 1995, a copy of which is attached hereto as Exhibit A.

Schedule 13G Exhibit A

Power of Attorney

The undersigned, Merrill Lynch & Co., Inc. (the "Corporation"), a corporation duly organized under the laws of Delaware, with its principal place of business at World Financial Center, North Tower, 250 Vesey Street, New York, New York 10281 does hereby make, constitute and appoint Richard B. Alsop, Richard D. Kreuder, Andrea Lowenthal, Gregory T. Russo, or any individual from time to time elected or appointed as secretary or an assistant secretary of the Corporation, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, 250 Vesey Street, New York, New York 10281, as its true and lawful attorneys- in-fact, for it and in its name, place and stead (i) to execute on behalf of the Corporation and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f)(1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, (ii) to execute on behalf of the Corporation and cause to be filed and/or delivered, any number, as appropriate, of original, copies or electronic filings of any forms (including without limitation), Securities and Exchange Commission Forms 3, 4 and 5) required to be filed pursuant to Section 16(a) of the Act and the regulations thereunder, and (iii) generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in a all respects as if the undersigned could do if personally present.

This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney, this $17 \, \text{th}$ day of November 1995.

MERRILL LYNCH & CO., INC.

By: /s/ David H. Komansky

Name - Darrid II Vemanalur

Name: David H. Komansky

Title: President and Chief Operating Officer