

SECURITIES AND EXCHANGE COMMISSION

FORM NSAR-B

Annual report for management companies filed on Form N-SAR

Filing Date: **2013-01-28** | Period of Report: **2012-11-30**
SEC Accession No. [0000932471-13-000390](#)

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FILER

VANGUARD NEW YORK TAX-FREE FUNDS

CIK:[788599](#) | IRS No.: **000000000** | State of Incorporation: **DE** | Fiscal Year End: **1130**
Type: **NSAR-B** | Act: **40** | File No.: [811-04570](#) | Film No.: **13551333**

Mailing Address

*PO BOX 2600
V26
VALLEY FORGE PA 19482*

Business Address

*PO BOX 2600
V26
VALLEY FORGE PA 19482
6106691000*

PAGE 1

000 B000000 11/30/2012
000 C000000 0000788599
000 D000000 N
000 E000000 NF
000 F000000 Y
000 G000000 N
000 H000000 N
000 I000000 6.1
000 J000000 A
001 A000000 VANGUARD NEW YORK TAX-FREE FUNDS
001 B000000 811-4570
001 C000000 6106691000
002 A000000 100 Vanguard Boulevard
002 B000000 Malvern
002 C000000 PA
002 D010000 19355
003 000000 N
004 000000 N
005 000000 N
006 000000 N
007 A000000 Y
007 B000000 2
007 C010100 1
007 C020100 VANGUARD NEW YORK LONG-TERM TAX-EXEMPT FUND
007 C030100 N
007 C010200 2
007 C020200 VANGUARD NY TAX-EXEMPT MONEY MARKET FUND
007 C030200 N
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008 D01AA01 MALVERN
008 D02AA01 PA
008 D03AA01 19355
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011 B00AA01 8-21570
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012 A00AA01 THE VANGUARD GROUP, INC.
012 B00AA01 84-772

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PAGE 2
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015 A00AA01 State Street Bank and Trust Company
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015 C01AA01 Boston
015 C02AA01 MA
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018 00AA00 Y
019 A00AA00 Y
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019 C00AA00 VANGUARDGR
020 A000001 BARCLAYS CAPITAL INC.
020 B000001 13-3410233
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022 A000001 GOLDMAN, SACHS & CO.
022 B000001 13-5108880
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022 A000004 MERRILL LYNCH, PIERCE, FENNER & SMITH INC.
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022 A000006 WACHOVIA SECURITIES LLC
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 SIGNATURE NANCY MCCOY
 TITLE MANAGER

Report of Independent Registered Public Accounting
Firm

To the Board of Trustees of Vanguard New York Tax-Free Funds
and the Shareholders of
Vanguard New York Tax-Exempt Money Market Fund and
Vanguard New York Long-Term Tax-Exempt Fund

In planning and performing our audits of the financial statements of Vanguard New York Tax-Exempt Money Market Fund and Vanguard New York Long-Term Tax-Exempt Fund (constituting Vanguard New York Tax-Free Funds, hereafter referred to as the "Trust") as of and for the year ended November 30, 2012, in accordance with the standards of the Public Company Accounting Oversight Board (United States), we considered the Trust's internal control over financial reporting, including controls over safeguarding securities, as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and to comply with the requirements of Form N-SAR, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Trust's internal control over financial reporting.

The management of the Trust is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls. A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide

reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and trustees of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of a company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Trust's annual or interim financial statements will not be prevented or detected on a timely basis.

Our consideration of the Trust's internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily disclose all deficiencies in internal control over financial reporting that might be material weaknesses under standards established by the Public Company Accounting Oversight Board (United States). However, we noted no deficiencies in the Trust's internal control over financial reporting and its operation, including controls over safeguarding securities that we consider to be material weaknesses as defined above as of November 30, 2012.

This report is intended solely for the information and use of management and the Board of Trustees of Vanguard New York Tax-Free Funds and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

/s/PricewaterhouseCoopers, LLP
Philadelphia, Pennsylvania
January 14, 2013

