

ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND  
Form 8-K  
December 05, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**Current Report Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **December 5, 2008**

**ING Global Equity Dividend and Premium Opportunity Fund**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other  
jurisdiction  
of incorporation)

**811-21553**  
(Commission  
File Number)

**20-2326466**  
(I.R.S. Employer  
Identification No.)

**7337 East Doubletree Ranch Road**

**Scottsdale, Arizona 85258**

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code:  
**(800) 992-0180**

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(none)

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

**ING Global Equity Dividend and Premium  
Opportunity Fund**

Dated: December 5, 2008

By: /s/ Todd Modic  
Name: Todd Modic  
Title: Senior Vice President, Chief/  
Principal Financial Officer and  
Assistant Secretary

**EXHIBIT INDEX**

Exhibit 99.1      ING Global Equity Dividend and Premium Opportunity Fund Press Release dated December 5, 2008.