

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.