

ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND  
Form N-Q  
January 29, 2009

OMB APPROVAL

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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: 811-21553

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

(Exact name of registrant as specified in charter)

7337 East Doubletree Ranch Rd., Scottsdale, AZ 85258  
(Address of principal executive offices) (Zip code)

**Huey P. Falgout, Jr., 7337 East Doubletree Ranch Road, Scottsdale, AZ 85258**

(Name and address of agent for service)

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Registrant's telephone number, including area code: 1-800-992-0180

Date of fiscal year end: February 28

Date of reporting period: November 30, 2008

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**Item 1. Schedule of Investments**

The schedules of investments as of the close of the reporting period are set forth below for:

ING Global Equity Dividend and Premium Opportunity Fund

The schedules are not audited.

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## ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS  
as of November 30, 2008 (Unaudited)

Shares		Value
<b>COMMON STOCK: 90.7%</b>		
1,783,707	<b>Australia: 6.2%</b>	
285,078	Australia & New Zealand Banking Group Ltd.	\$ 17,472,191
1,748,381	Crown Ltd.	875,732
4,113,094	Foster s Group Ltd.	6,319,183
1,178,615	Insurance Australia Group	9,956,303
7,911,410	Lion Nathan Ltd.	6,744,282
2,453,538	Macquarie Airports Management Ltd.	10,605,941
553,495	Suncorp-Metway Ltd.	12,762,798
	Wesfarmers Ltd.	6,812,152
		<b>71,548,582</b>
304,287	<b>Canada: 1.6%</b>	
413,499	Enerplus Resources Fund	7,056,416
	TransCanada Corp.	10,902,817
		<b>17,959,233</b>
733,591	<b>Finland: 1.9%</b>	
770,052	Nokia OYJ	10,393,974
	UPM-Kymmene OYJ	11,109,946
		<b>21,503,920</b>
284,935	<b>France: 10.1%</b>	
301,214	Accor SA	10,998,210
285,435	BNP Paribas	16,691,892
418,804	Bouygues SA	11,735,763
293,727	France Telecom SA	10,773,842
406,564	Sanofi-Aventis	16,237,932
273,132	Total SA	21,360,005
600,754	Vinci SA	11,021,861
	Vivendi	17,062,410
		<b>115,881,915</b>
102,632	<b>Germany: 3.0%</b>	
465,599	Deutsche Boerse AG	7,192,546
79,838	E.ON AG	16,314,806
	Muenchener Rueckversicherungs AG	10,838,265
		<b>34,345,617</b>
897,207	<b>Hong Kong: 1.6%</b>	
1,201,500	Hang Seng Bank Ltd.	11,515,509
	HongKong Electric Holdings	6,775,135
		<b>18,290,644</b>
409,129	<b>Hungary: 0.5%</b>	
	Magyar Telekom Telecommunications PLC ADR	6,014,196
		<b>6,014,196</b>
1,146,670	<b>Ireland: 0.3%</b>	
	Allied Irish Banks PLC	3,949,647
		<b>3,949,647</b>
483,335	<b>Italy: 7.1%</b>	
3,415,181	Banche Popolari Unite Scpa	6,969,437
956,347	Enel S.p.A.	21,360,617
890,264	ENI S.p.A.	21,706,789
2,041,971	Italcementi S.p.A. RNC	5,226,936
17,967,770	Mediaset S.p.A.	11,056,024
	Telecom Italia S.p.A. RNC	15,395,751
		<b>81,715,554</b>
	<b>Japan: 1.4%</b>	

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31,700	Nintendo Co., Ltd.	9,855,143
205,300	Toyota Motor Corp.	6,580,775
	<b>Netherlands: 3.6%</b>	<b>16,435,918</b>
417,554	Randstad Holdings NV	7,813,882
829,718	Royal Dutch Shell PLC	22,115,115
463,596	Unilever NV	10,822,653
	<b>New Zealand: 0.9%</b>	<b>40,751,650</b>
7,787,351	Telecom Corp. of New Zealand Ltd.	10,638,135
	<b>Singapore: 0.6%</b>	<b>10,638,135</b>
1,003,000	DBS Group Holdings Ltd.	6,281,763
	<b>South Korea: 0.6%</b>	<b>6,281,763</b>
154,883	S-Oil Corp.	6,962,444
	<b>Spain: 3.9%</b>	<b>6,962,444</b>
1,019,017	Banco Bilbao Vizcaya Argentaria SA	10,576,164
2,172,042	Banco Santander Central Hispano SA	17,847,480
826,402	Telefonica SA	16,748,277
	<b>Sweden: 0.9%</b>	<b>45,171,921</b>
2,414,594	TeliaSonera AB	10,831,892
	<b>Switzerland: 1.0%</b>	<b>10,831,892</b>
232,902	Novartis AG ADR	10,927,762
	<b>Taiwan: 1.0%</b>	<b>10,927,762</b>
1,609,756	Taiwan Semiconductor Manufacturing Co., Ltd. ADR	11,509,755
		<b>11,509,755</b>

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## ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS  
as of November 30, 2008 (Unaudited) (continued)

Shares		Value
1,754,100	<b>Thailand: 0.4%</b> Siam Cement PCL	\$ 4,472,311 <b>4,472,311</b>
	<b>United Kingdom: 12.0%</b>	
438,647	AstraZeneca PLC	16,539,568
2,624,766	Aviva PLC	16,295,065
5,420,208	BBA Aviation PLC	6,581,999
2,052,717	BP PLC	16,637,148
2,116,867	Brit Insurance Holdings PLC	6,637,043
426,033	British American Tobacco PLC	11,152,685
953,217	GlaxoSmithKline PLC	16,486,818
642,388	HSBC Holdings PLC	7,008,091
2,074,104	Marks & Spencer Group PLC	7,242,235
1,331,901	Tate & Lyle PLC	8,038,156
1,475,864	United Utilities Group PLC	13,781,431
5,428,742	Vodafone Group PLC	10,648,206 <b>137,048,445</b>
	<b>United States: 32.1%</b>	
444,162	Altria Group, Inc.	7,142,125
310,603	Ameren Corp.	11,051,255
628,376	AT&T, Inc.	17,946,419
666,307	Bank of America Corp.	10,827,489
792,907	Bristol-Myers Squibb Co.	16,413,175
138,980	Chevron Corp.	10,885,136
273,157	Consolidated Edison, Inc.	11,032,811
741,447	Dow Chemical Co.	13,753,842
715,584	Duke Energy Corp.	11,134,487
567,591	EI Du Pont de Nemours & Co.	14,223,830
205,023	Emerson Electric Co.	7,358,275
127,487	Exelon Corp.	7,166,044
784,431	Foot Locker, Inc.	5,279,221
994,063	General Electric Co.	17,068,062
325,474	Home Depot, Inc.	7,521,704
855,390	Intel Corp.	11,804,382
402,483	Kraft Foods, Inc.	10,951,562
750,254	Leggett & Platt, Inc.	10,953,708
183,439	Lorillard, Inc.	11,085,219
1,005,106	Macy's, Inc.	7,457,887
1,183,981	Masco Corp.	11,342,538
571,509	MeadWestvaco Corp.	6,663,795
669,771	Merck & Co., Inc.	17,896,281
870,038	Newell Rubbermaid, Inc.	11,623,708
306,700	NYSE Euronext	7,302,527
432,920	OGE Energy Corp.	11,468,051
1,079,613	Pfizer, Inc.	17,738,042
261,137	Philip Morris International, Inc.	11,009,536
1,180,087	Sara Lee Corp.	10,833,199
1,251,441	Seagate Technology, Inc.	5,268,567
301,214	Southern Co.	10,940,092
430,496	Spectra Energy Corp.	6,999,865
178,196	Sunoco, Inc.	7,081,509
388,162	US Bancorp.	10,472,611 <b>367,696,954</b>

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	Total Common Stock (Cost \$1,399,662,838)	<b>1,039,938,258</b>
<b>REAL ESTATE INVESTMENT TRUSTS: 1.8%</b>		
730,902	<b>Australia: 0.6%</b> Westfield Group	7,242,903 <b>7,242,903</b>
145,008	<b>Netherlands: 0.6%</b> Corio NV	6,624,091 <b>6,624,091</b>
215,332	<b>United States: 0.6%</b> Rayonier, Inc.	7,192,089 <b>7,192,089</b>
	Total Real Estate Investment Trusts (Cost \$28,968,693)	<b>21,059,083</b>
<b>RIGHTS: 0.1%</b>		
1,444,389	<b>Spain: 0.1%</b> Banco Santander SA	885,436
	Total Rights (Cost \$-)	<b>885,436</b>

# of Contracts	Counterparty		Value
<b>PURCHASED PUT OPTIONS: 3.6%</b>			
7,000	Deutsche Bank, AG	<b>Australia: 0.5%</b> S&P/ASX 200 Index, Strike Price 4,457.7000 AUD, Expires 12/19/08	\$ 3,277,925
7,000	ABN AMRO	S&P/ASX 200 Index, Strike Price 3,655.0000 AUD, Expires 01/16/09	899,866
5,200	BNP Paribas	S&P/ASX 200 Index, Strike Price 2,936.6200 AUD, Expires 02/20/09	254,592
18,000,000	Goldman Sachs	Australian Dollar Currency Option (AUD/USD), Strike Price 0.6125, Expires 12/18/08	372,644
17,000,000	Citigroup	Australian Dollar Currency Option (AUD/USD), Strike Price 0.6144, Expires 01/20/09	630,398
14,000,000	JPMorgan Chase	Australian Dollar Currency Option (AUD/USD), Strike Price 0.5400, Expires 02/20/09	241,646 <b>5,677,071</b>
23,000	ABN AMRO	<b>European Union: 1.8%</b> Dow Jones Euro Stoxx 50 Index, Strike Price 2,882.7000 EUR, Expires 12/19/08	13,256,490
23,000	SG Cowen	Dow Jones Euro Stoxx 50 Index, Strike Price 2,140.0000 EUR, Expires 12/19/08	881,274

## ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS  
as of November 30, 2008 (Unaudited) (continued)

# of Contracts	Counterparty		Value
<b>European Union (continued)</b>			
22,000	ABN AMRO	Dow Jones Euro Stoxx 50 Index, Strike Price 2,024.2500 EUR, Expires 01/16/09	\$ 1,455,310
23,300	BNP Paribas	Dow Jones Euro Stoxx 50 Index, Strike Price 1,801.5500 EUR, Expires 02/20/09	1,454,994
70,000,000	UBS AG	European Union Currency Option (EUR/USD), Strike Price 1.2750, Expires 12/18/08	1,637,910
65,000,000	Deutsche Bank	European Union Currency Option (EUR/USD), Strike Price 1.2400, Expires 01/20/09	1,458,236
70,000,000	Citigroup	European Union Currency Option (EUR/USD), Strike Price 1.1435, Expires 02/20/09	744,874
			<b>20,889,088</b>
<b>United Kingdom : 0.8%</b>			
5,000	Barclays Bank PLC	FTSE 100 Index, Strike Price 4,755.6000 GBP, Expires 12/19/08	3,825,806
5,000	SG Cowen	FTSE 100 Index, Strike Price 3,450.0000 GBP, Expires 12/19/08	161,713
4,500	ABN AMRO	FTSE 100 Index, Strike Price 3,313.0300 GBP, Expires 01/16/09	376,034
3,300	BNP Paribas	FTSE 100 Index, Strike Price 3,147.8900 GBP, Expires 02/20/09	408,914
40,000,000	UBS AG	United Kingdom Currency Option (GBP/USD), Strike Price 1.6150, Expires 12/18/08	2,132,566
35,000,000	Deutsche Bank, AG	United Kingdom Currency Option (GBP/USD), Strike Price 1.5900, Expires 01/20/09	1,781,122
20,000,000	Deutsche Bank, AG	United Kingdom Currency Option (GBP/USD), Strike Price 1.3315, Expires 02/20/09	539,993
			<b>9,226,148</b>
<b>United States : 0.5%</b>			
63,000	ABN AMRO	S&P 500 Index, Strike Price 785.0000 USD, Expires 12/19/08	818,055
75,000	Citigroup	S&P 500 Index, Strike Price 804.1000 USD, Expires 01/16/09	2,552,311
140,300	Barclays Bank PLC	S&P 500 Index, Strike Price 613.2100 USD, Expires 02/20/09	1,937,127
			<b>5,307,493</b>
Total Purchased Put Options (Cost \$36,202,042)			<b>41,099,800</b>
<b>Total Investments in Securities (Cost \$1,464,833,573)*</b>			<b>96.2% \$ 1,102,982,577</b>
<b>Other Assets and Liabilities - Net</b>			<b>3.8 43,328,342</b>
<b>Net Assets</b>			<b>100.0% \$ 1,146,310,919</b>
ADR	American Depositary Receipt		
* Cost for federal income tax purposes is 1,565,226,482.			
Net unrealized depreciation consists of:			
		Gross Unrealized Appreciation	\$ 38,563,220
		Gross Unrealized Depreciation	(500,807,125)
		Net Unrealized Depreciation	\$ (462,243,905)



## ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS  
as of November 30, 2008 (Unaudited) (continued)

Industry	Percentage of Net Assets
Aerospace/Defense	0.6%
Agriculture	3.5
Auto Manufacturers	0.6
Banks	11.7
Beverages	1.1
Building Materials	1.8
Chemicals	2.4
Commercial Services	0.7
Computers	0.5
Diversified	0.6
Diversified Financial Services	1.3
Electric	9.4
Electrical Components & Equipment	0.6
Engineering & Construction	2.9
Food	3.5
Forest Products & Paper	2.2
Housewares	1.0
Insurance	3.8
Lodging	1.0
Media	2.5
Miscellaneous Manufacturing	2.4
Oil & Gas	9.9
Pharmaceuticals	9.8
Pipelines	1.6
Purchased Option	3.6
Retail	3.0
Semiconductors	2.0
Shopping Centers	0.6
Telecommunications	9.5
Toys/Games/Hobbies	0.9
Water	1.2
Other Assets and Liabilities - Net	3.8
<b>Net Assets</b>	<b>100.0%</b>

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

**PORTFOLIO OF INVESTMENTS  
as of November 30, 2008 (Unaudited) (continued)**

Fair Value Measurements - Effective March 1, 2008, the Fund adopted Financial Accounting Standards Board Statement of Financial Accounting Standards No. 157 ( SFAS 157 ), Fair Value Measurements. This new accounting statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles ( GAAP ), and expands disclosures about fair value measurements. The three levels of the fair value hierarchy are as follows:

- Level 1 - quoted prices in active markets for identical investments
- Level 2 - other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)
- Level 3 - significant unobservable inputs (including the Fund's own assumption in determining the fair value of investments)

The inputs or methodology used in valuing securities are not necessarily an indication of the risk associated with investing in those securities.

The following table summarizes the inputs used as of November 30, 2008 in determining the Fund's investments at fair value for purposes of SFAS 157:

	<b>Investments in Securities</b>	<b>Other Financial Instruments*</b>
Level 1- Quoted Prices	\$ 456,531,042	\$
Level 2- Other Significant Observable Inputs	646,451,535	(28,430,296)
Level 3- Significant Unobservable Inputs		(177,491)
Total	\$ 1,102,982,577	\$ (28,607,787)

Fair value for purposes of SFAS 157 is different from fair value as used in the 1940 Act. The former generally implies market value, and can include market quotations as a source of value, and the latter refers to determinations of actual value in absence of available market quotations.

\*Other financial instruments may include forward foreign currency contracts, futures, swaps, and written options. Forward foreign currency contracts and futures are reported at their unrealized gain/loss at period end. Swaps and written options are reported at their market value at period end.

A roll forward of fair value measurements using significant unobservable inputs (Level 3) for the nine months ended November 30, 2008, was as follows:

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	<b>Investments in Securities</b>	<b>Other Financial Instruments*</b>
Balance at 02/29/08	\$	\$ (5,820,070)
Net purchases/sales		10,583,428
Total realized and unrealized gain (loss)		(4,940,849)
Amortization of premium/discount		
Transfers in and/or out of Level 3		
Balance at 11/30/08	\$	\$ (177,491)

\*Other financial instruments may include forward foreign currency contracts, futures, swaps, and written options. Forward foreign currency contracts and futures are reported at their unrealized gain/loss at period end. Swaps and written options are reported at their market value at period end.

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## ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS  
as of November 30, 2008 (Unaudited) (continued)

## Written Call Options

# of Contracts	Counterparty	Description	Expiration Date	Strike	Premiums Received	Value
8,500	Goldman Sachs	S&P/ASX 200 Index	01/14/09	3,446.71000 AUD	\$ 1,220,941	\$ (2,314,163)
110,000	Merrill Lynch	TransCanada Corp.	01/14/09	31.96000 CAD	181,377	(158,254)
92,000	Goldman Sachs	Accor S.A.	01/14/09	25.25440 EUR	310,691	(696,071)
303,000	BNP Paribas	Banco Bilbao Vizcaya Argentaria, S.A.	01/14/09	7.15400 EUR	351,504	(576,101)
82,000	Barclays Bank PLC	BNP Paribas	01/14/09	35.80000 EUR	554,802	(1,018,741)
89,000	BNP Paribas	Bouygues S.A.	01/14/09	25.10100 EUR	326,038	(895,076)
21,000	BNP Paribas	Corio N.V.	01/14/09	34.66000 EUR	82,623	(96,151)
28,000	Barclays Bank PLC	Deutsche Boerse A.G.	01/14/09	49.57000 EUR	229,401	(349,069)
30,100	Morgan Stanley	Dow Jones Euro Stoxx 50	01/14/09	2,376.15000 EUR	6,452,262	(7,584,565)
136,000	ABN AMRO	E.ON AG	01/14/09	25.40300 EUR	464,999	(651,155)
131,000	ABN AMRO	France Telecom S.A.	01/14/09	18.68100 EUR	260,310	(395,678)
24,000	Barclays Bank PLC	Muenchener Rueckversicherungs-Gesellschaft AG (MunichRe)	01/14/09	95.88000 EUR	327,217	(490,480)
183,000	BNP Paribas	Nokia Oyj	01/14/09	10.22000 EUR	276,919	(373,511)
115,000	BNP Paribas	Randstad Holding N.V.	01/14/09	13.08200 EUR	212,995	(346,056)
264,000	Deutsche Bank, AG	Royal Dutch Shell PLC	01/14/09	18.46600 EUR	608,109	(1,084,055)
79,000	BNP Paribas	Sanofi-Aventis	01/14/09	43.16500 EUR	334,341	(353,882)
257,000	Deutsche Bank, AG	Telefonica S.A.	01/14/09	14.42080 EUR	342,092	(626,735)
125,000	Morgan Stanley	Total S.A.	01/14/09	37.89000 EUR	559,769	(830,567)
136,000	BNP Paribas	Unilever N.V.	01/14/09	17.92500 EUR	239,625	(258,939)
223,000	Deutsche Bank, AG	UPM-Kymmene Oyj	01/14/09	9.62540 EUR	250,352	(570,105)
91,000	Deutsche Bank, AG	Vinci S.A.	01/14/09	24.86720 EUR	365,989	(830,138)
189,000	Goldman Sachs	Vivendi	01/14/09	20.13000 EUR	414,792	(715,120)
113,000	Deutsche Bank, AG	AstraZeneca PLC	01/14/09	24.72260 GBP	298,808	(231,661)
126,000	Barclays Bank PLC	British American Tobacco PLC	01/14/09	16.60000 GBP	285,523	(239,905)
681,000	Morgan Stanley	BP PLC	01/14/09	4.83250 GBP	504,448	(683,363)
5,600	Morgan Stanley	FTSE 100 Index	01/14/09	4,122.93000 GBP	2,558,385	(3,355,790)
266,000	Goldman Sachs	GlaxoSmithKline PLC	01/14/09	11.45130 GBP	297,932	(227,458)
608,000	Barclays Bank PLC	Marks & Spencer Group PLC	01/14/09	2.03000 GBP	227,833	(326,727)
469,000	Deutsche Bank, AG	United Utilities Group PLC	01/14/09	6.42140 GBP	273,237	(177,491)
1,723,000	Goldman Sachs	Vodafone Group PLC	01/14/09	1.18180 GBP	266,141	(446,544)
125,000	Goldman Sachs	Altria Group, Inc.	01/14/09	15.84000 USD	168,300	(135,663)
95,000	BNP Paribas	Ameren Corp.	01/14/09	30.05800 USD	233,263	(559,315)
178,000	BNP Paribas	AT&T Inc.	01/14/09	25.68800 USD	497,492	(716,898)
187,000	Goldman Sachs	Bank of America Corp.	01/14/09	11.83200 USD	545,385	(860,941)
240,000	Merrill Lynch	Bristol-Myers Squibb Co.	01/14/09	20.19000 USD	438,960	(318,332)
80,000	Merrill Lynch	Consolidated Edison, Inc.	01/14/09	38.60000 USD	216,160	(259,058)
187,000	Merrill Lynch	Dow Chemical Co.	01/14/09	18.61000 USD	401,863	(275,634)
142,000	Morgan Stanley	Du Pont (E.I.) De Nemours and Co.	01/14/09	23.68000 USD	386,652	(452,666)
198,000	Citigroup	Duke Energy Corp.	01/14/09	14.99600 USD	237,600	(261,139)
89,000	Merrill Lynch	Enerplus Resources Fund	01/14/09	19.19000 USD	178,712	(392,289)
37,000	BNP Paribas	Exelon Corp.	01/14/09	47.18400 USD	192,911	(409,481)
175,000	Morgan Stanley	Foot Locker, Inc.	01/14/09	7.92620 USD	235,777	(88,705)
284,000	Barclays Bank PLC	General Electric Co.	01/14/09	13.50000 USD	608,896	(1,176,765)
93,000	ABN AMRO	Home Depot, Inc.	01/14/09	19.77000 USD	245,427	(394,263)
114,000	Morgan Stanley	Kraft Foods Inc.	01/14/09	25.92830 USD	238,237	(268,434)
207,000	Morgan Stanley	Leggett & Platt, Inc.	01/14/09	12.70660 USD	295,058	(425,968)
52,000	Merrill Lynch	Lorillard, Inc.	01/14/09	58.46000 USD	317,720	(332,300)
248,000	Morgan Stanley	Macy s, Inc.	01/14/09	5.53440 USD	325,773	(615,823)
392,000	Morgan Stanley	Masco Corp.	01/14/09	7.96000 USD	388,080	(717,316)
81,000	Barclays Bank PLC	MeadWestvac Corp.	01/14/09	10.27000 USD	98,334	(158,826)
179,000	Morgan Stanley	Merck & Co. Inc.	01/14/09	25.18000 USD	520,210	(566,370)

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247,000	Deutsche Bank, AG	Newell Rubbermaid Inc.	01/14/09	10.72800 USD	325,003	(771,551)
77,000	Deutsche Bank, AG	NYSE Euronext	01/14/09	18.65210 USD	264,133	(508,259)
306,000	Morgan Stanley	Pfizer Inc.	01/14/09	15.37000 USD	444,465	(586,534)
80,000	Merrill Lynch	Philip Morris International Inc.	01/14/09	37.78000 USD	304,960	(470,752)
62,000	Deutsche Bank, AG	Rayonier Inc.	01/14/09	28.88690 USD	195,133	(361,628)
122,500	ABN AMRO	S&P 500® Index	01/14/09	856.66000 USD	8,612,387	(10,566,188)
315,000	Morgan Stanley	Sara Lee Corp.	01/14/09	8.58100 USD	284,445	(392,019)
318,000	Barclays Bank PLC	Seagate Technology	01/14/09	3.95000 USD	188,892	(287,644)
91,000	BNP Paribas	Southern Co.	01/14/09	34.83000 USD	203,167	(257,649)
118,000	Goldman Sachs	Spectra Energy Corp.	01/14/09	14.00000 USD	194,110	(353,592)
58,000	Deutsche Bank, AG	Sunoco, Inc.	01/14/09	30.32500 USD	288,805	(631,822)
426,000	Merrill Lynch	Taiwan Semiconductor Manufacturing Co. Ltd.	01/14/09	6.13000 USD	245,802	(547,805)
117,000	Barclays Bank PLC	US Bancorp	01/14/09	23.18000 USD	364,572	(600,112)
					\$ 37,766,139	\$ (52,625,292)

Total Premiums Received: \$ 37,766,139  
 Total Liabilities for Call Options Written: \$ 52,625,292

**SIGNATURES**

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.

(Registrant): ING Global Equity Dividend and Premium Opportunity Fund

By /s/ Shaun P. Mathews  
Shaun P. Mathews  
President and Chief Executive Officer

Date: January 29, 2009

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/ Shaun P. Mathews  
Shaun P. Mathews  
President and Chief Executive Officer

Date: January 29, 2009

By /s/ Todd Modic  
Todd Modic  
Senior Vice President and Chief Financial Officer

Date: January 29, 2009

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