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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))

Item 8.01 Other Events

On December 5, 2008, ING Global Equity Dividend and Premium Opportunity Fund (NYSE: IGD) (Fund), a closed-end fund, issued a press release in connection with the authorization by the Fund's Board of Trustees of an open-market share repurchase program pursuant to which the Fund may purchase, over the period ending December 31, 2009, up to 10% of its stock, in open-market transactions.

Item 9.01

Financial Statements and Exhibits

(d) Exhibits

The following Exhibit is filed as part of this Report.

Exhibit No.

Description

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

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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.

Dated: December 5, 2008

ING Global Equity Dividend and Premium Opportunity Fund

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

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EXHIBIT INDEX

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