

ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND
Form N-Q
August 01, 2005

OMB APPROVAL
OMB Number: 3235-0578
Expires: February 28, 2006
Estimated average burden hours per response: 20.00

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)

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

Date of fiscal year end: February 28
Date of reporting period: May 31, 2005

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.

| ING Global Equity Dividend and Premium Opportunity Fund | PORTFOLIO OF INVESTMENTS | |
|---|---------------------------------|---------------|
| Shares | as of May 31, 2005 (Unaudited) | |
| COMMON STOCK: 96.2% | | Value |
| | AUSTRALIA: 7.1% | |
| | Australia & New Zealand Banking | |
| 1,609,591 | Group Ltd. | \$ 26,119,956 |
| 1,552,890 | Coca-Cola Amatil Ltd. | 9,224,453 |
| 4,444,381 | Foster's Group Ltd. | 18,147,340 |
| 1,253,239 | Santos Ltd. | 9,551,417 |
| 612,898 | Suncorp-Metway Ltd. | 9,086,786 |
| 772,872 | TABCORP Holdings Ltd. | 9,163,695 |
| 642,021 | Wesfarmers Ltd. | 17,831,482 |
| 2,105,442 | Westfield Group | 26,761,285 |
| | | 125,886,414 |
| | BELGIUM: 2.3% | |
| 466,106 | Belgacom SA | 16,000,967 |
| 937,270 | Fortis | 25,583,838 |
| | | 41,584,805 |
| | BERMUDA: 1.0% | |
| 424,100 | Frontline Ltd. | 18,199,161 |
| | | 18,199,161 |
| | BRAZIL: 2.1% | |
| 518,764 | Cia Siderurgica Nacional SA ADR | 9,259,937 |
| 679,100 | Petroleo Brasileiro SA ADR | 28,454,290 |
| | | 37,714,227 |
| | CANADA: 1.5% | |
| 266,026 | Enerplus Resources Fund | 9,390,718 |
| 104,140 | Fording Canadian Coal Trust | 9,355,938 |
| 359,559 | TransCanada Corp. | 8,701,205 |
| | | 27,447,861 |
| | CHINA: 2.1% | |
| 12,314,000 | Huaneng Power Intl., Inc. | 8,791,262 |
| 43,716,000 | PetroChina Co., Ltd. | 28,103,083 |
| | | 36,894,345 |
| | DENMARK: 3.1% | |
| 918,900 | Danske Bank A/S | 26,456,341 |
| 630,300 | TDC A/S | 27,882,244 |
| | | 54,338,585 |
| | FINLAND: 1.5% | |
| 1,336,900 | UPM-Kymmene Oyj | 25,936,184 |
| | | 25,936,184 |
| | GERMANY: 1.5% | |
| 1,444,613 | Deutsche Telekom AG | 26,938,071 |
| | | 26,938,071 |
| | GREECE: 0.5% | |
| 333,840 | OPAP SA | 9,125,460 |
| | | 9,125,460 |

Edgar Filing: ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| | | |
|------------|--|-------------|
| | HONG KONG: 1.5% | |
| 1,559,500 | CLP Holdings Ltd. | 8,914,681 |
| 1,325,300 | Hang Seng Bank Ltd. | 17,768,508 |
| | | 26,683,189 |
| | IRELAND: 0.8% | |
| 896,419 | Bank of Ireland | 13,788,525 |
| | | 13,788,525 |
| | ISRAEL: 0.5% | |
| 2,504,117 | Bank Hapoalim Ltd. | 8,793,646 |
| | | 8,793,646 |
| | ITALY: 8.3% | |
| 3,873,455 | Enel S.p.A. | 34,960,781 |
| 1,421,567 | ENI S.p.A. | 36,530,791 |
| 858,214 | Riunione Adriatica di Sicurta S.p.A. | 16,604,184 |
| 600,000 | Sanpaolo IMI S.p.A. | 8,361,872 |
| 13,109,462 | Telecom Italia S.p.A. | 34,805,476 |
| 3,138,832 | UniCredito Italiano S.p.A. | 16,301,919 |
| | | 147,565,023 |
| | NETHERLANDS: 3.9% | |
| 1,121,546 | ABN AMRO Holding NV | 26,134,982 |
| 435,733 | Akzo Nobel NV | 17,176,188 |
| 457,787 | Royal Dutch Petroleum Co. | 26,825,236 |
| | | 70,136,406 |
| | NEW ZEALAND: 1.0% | |
| 4,198,684 | Telecom Corp. of New Zealand Ltd. | 17,776,350 |
| | | 17,776,350 |
| | SINGAPORE: 0.5% | |
| 1,011,000 | United Overseas Bank Ltd. | 8,686,163 |
| | | 8,686,163 |
| | SOUTH AFRICA: 0.9% | |
| 3,824,273 | FirstRand Ltd. | 7,780,286 |
| 106,224 | Impala Platinum Holdings Ltd. | 9,006,630 |
| | | 16,786,916 |
| | SPAIN: 1.5% | |
| 1,200,430 | Endesa SA | 26,215,243 |
| | | 26,215,243 |
| | SWEDEN: 2.0% | |
| 457,200 | Sandvik AB | 18,178,120 |
| 436,500 | Volvo AB | 17,933,361 |
| | | 36,111,481 |
| | TAIWAN: 1.5% | |
| | Taiwan Semiconductor Manufacturing Co., Ltd. | |
| 2,967,821 | ADR | 27,333,631 |
| | | 27,333,631 |
| | THAILAND: 0.5% | |
| 1,423,600 | Siam Cement PCL | 8,534,138 |
| | | 8,534,138 |

| | | |
|-----------|---------------------------------------|---------------|
| | UNITED KINGDOM: 13.5% | |
| 1,681,588 | Alliance & Leicester PLC | 26,245,629 |
| 1,599,243 | Boots Group PLC | 17,676,467 |
| 1,376,453 | British American Tobacco PLC | 26,207,401 |
| 6,230,882 | Centrica PLC | 26,345,685 |
| 1,805,801 | Diageo PLC | 26,050,088 |
| 6,477,066 | Dixons Group PLC | 17,823,861 |
| 1,071,903 | GlaxoSmithKline PLC | 26,609,139 |
| 3,265,034 | Taylor Woodrow PLC | 18,851,914 |
| 720,440 | Provident Financial PLC | 8,831,140 |
| 3,729,674 | Rank Group PLC | 18,223,749 |
| 2,224,116 | United Utilities PLC | 27,481,442 |
| | | 240,346,515 |
| | UNITED STATES: 37.1% | |
| 535,480 | Altria Group, Inc. | 35,952,127 |
| 400,322 | Ameren Corp. | 21,849,575 |
| 260,700L | American Capital Strategies Ltd. | 9,129,714 |
| 763,284 | Bank of America Corp. | 35,355,316 |
| 1,055,509 | Bristol-Myers Squibb Co. | 26,767,708 |
| 520,882 | Chevron Corp. | 28,013,034 |
| 561,361 | Citigroup, Inc. | 26,445,717 |
| 1,356,918 | Citizens Communications Co. | 18,508,362 |
| 980,946 | ConAgra Foods, Inc. | 25,651,738 |
| 221,116 | Deluxe Corp. | 8,935,298 |
| 199,200 | Developers Diversified Realty Corp. | 9,083,520 |
| 542,900 | Equity Office Properties Trust | 17,638,821 |
| 501,400 | Equity Residential | 18,000,260 |
| 403,211 | General Maritime Corp. | 16,838,091 |
| 447,103L | IMPAC Mortgage Holdings, Inc. | 8,897,350 |
| 802,377 | KeyCorp | 26,285,871 |
| 357,135 | Kinder Morgan, Inc. | 27,752,960 |
| 729,379 | Lyondell Chemical Co. | 17,315,457 |
| 813,337 | Merck & Co., Inc. | 26,384,652 |
| 983,826 | New York Community Bancorp, Inc. | 17,925,310 |
| 491,732 | Public Service Enterprise Group, Inc. | 27,291,126 |
| 168,867 | Rayonier, Inc. | 8,863,829 |
| 1,281,657 | Sara Lee Corp. | 26,004,820 |
| 1,131,732 | SBC Communications Inc. | 26,459,894 |
| 389,900 | Simon Property Group, Inc. | 26,793,928 |
| 776,965 | Southern Co. | 26,377,962 |
| 296,880L | Thornburg Mortgage, Inc. | 8,962,807 |
| 900,517 | U.S. Bancorp | 26,412,164 |
| 801,987 | UST, Inc. | 35,736,541 |
| 628,650 | Washington Mutual, Inc. | 25,963,245 |
| | | 661,597,197 |
| | Total Common Stock | |
| | (Cost \$1,757,323,791) | 1,714,419,536 |

RIGHTS: 0.0%**SWEDEN: 0.0%**

| | | |
|----------|--------------|---------|
| 429,600@ | Sandvik AB | 253,540 |
| | Total Rights | |
| | (Cost \$-) | 253,540 |

WARRANTS: 2.4%

| | | |
|----------------|---|---------------|
| | LUXEMBOURG: 1.0% | |
| 4,093,000@ | Formosa Chemicals & Fibre Corp. | 8,599,432 |
| 12,927,000@, # | Mega Financial Holding Co. Ltd. | 8,402,550 |
| | | 17,001,982 |
| | TAIWAN: 1.4% | |
| 25,503,000@ | China Steel Corp. | 25,694,933 |
| | | 25,694,933 |
| | Total Warrants (Cost \$47,025,594) | 42,696,915 |
| | Total Long-Term Investments (Cost \$1,804,349,385) | 1,757,369,991 |

No. of
Contracts

Value

SHORT-TERM INVESTMENTS: 0.4%**OPTIONS: 0.2%**

| | | |
|---------|---|-----------|
| | AUSTRALIA: 0.0% | |
| 9,700 | S&P/ASX 200 Index, 0.36, due 06/16/05 | 3,475 |
| 9,700 | S&P/ASX 200 Index, 6.74, due 07/14/05 | 65,422 |
| 12,000 | S&P/ASX 200 Index, 9.79, due 08/19/05 | 117,515 |
| | | 186,412 |
| | EUROPEAN UNION: 0.1% | |
| 25,500 | Dow Jones Euro Stoxx 50 Index, 2.46, due 06/17/05 | 62,698 |
| 25,100 | Dow Jones Euro Stoxx 50 Index, 12.82, due 07/15/05 | 321,817 |
| 20,000 | Dow Jones Euro Stoxx 50 Index, 27.02, due 08/19/05 | 540,417 |
| | | 924,932 |
| | UNITED KINGDOM: 0.0% | |
| 6,150 | Financial Times 100 Index, 5.12, due 06/17/05 | 31,516 |
| 6,200 | Financial Times 100 Index, 20.72, due 07/15/05 | 128,486 |
| 5,000 | Financial Times 100 Index, 50.90, due 08/19/05 | 254,482 |
| | | 414,484 |
| | UNITED STATES: 0.1% | |
| 134,000 | S&P 500 Index, 0.08, due 06/17/05 | 11,379 |
| 131,000 | S&P 500 Index, 3.69, due 07/15/05 | 483,696 |
| 105,000 | S&P 500 Index, 8.45, due 08/19/05 | 887,636 |
| | | 1,382,711 |
| | Total Options (Cost \$9,828,527) | 2,908,539 |

| Principal Amount | | Value |
|------------------|--|-------------------------------|
| | Securities Lending Collateral^{CC}: 0.2% | |
| \$ 3,805,936 | The Bank of New York Institutional Cash Reserves Fund | \$ 3,805,936 |
| | Total Short-Term Investments (Cost \$13,634,463) | 6,714,475 |
| | Total Investments In Securities (Cost \$1,817,983,848)* | 99.0% \$1,764,084,466 |
| | Other Assets and Liabilities—Net | 1.0 17,042,326 |
| | Net Assets | 100.0% \$1,781,126,792 |

@ Non-income producing security

ADR American Depositary Receipt

Securities with purchases pursuant to Rule 144A, under the Securities Act of 1933 and may not be resold subject to that rule except to qualified institutional buyers. These securities have been determined to be liquid under the guidelines established by the Funds' Board of Directors/Trustees.

cc Securities purchased with cash collateral for securities loaned.

L Loaned security, a portion or all of the security is on loan at May 31, 2005.

* Cost for federal income tax purposes is \$1,817,992,715.

Net unrealized depreciation consists of:

| | |
|-------------------------------|-----------------|
| Gross Unrealized Appreciation | \$ 15,918,267 |
| Gross Unrealized Depreciation | (69,826,516) |
| Net Unrealized Depreciation | \$ (53,908,249) |

Edgar Filing: ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| Industry | Percentage of Net Assets |
|--------------------------------------|--------------------------------|
| Agriculture | 5.5% |
| Auto Manufacturers | 1.0 |
| Banks | 17.8 |
| Beverages | 3.0 |
| Building Materials | 0.5 |
| Chemicals | 2.4 |
| Coal | 0.5 |
| Commercial Services | 1.5 |
| Diversified Financial Services | 2.0 |
| Electric | 8.7 |
| Entertainment | 1.0 |
| Financial Index Options | 0.2 |
| Food | 2.9 |
| Forest Products and Paper | 2.0 |
| Gas | 1.5 |
| Hand/Machine Tools | 1.0 |
| Home Builders | 1.1 |
| Insurance | 0.9 |
| Investment Companies | 0.5 |
| Iron/Steel | 0.5 |
| Mining | 1.9 |
| Miscellaneous Manufacturing | 1.0 |
| Oil and Gas | 9.4 |
| Pharmaceuticals | 4.5 |
| Pipelines | 2.0 |
| Real Estate | 1.5 |
| Real Estate Investment Trusts | 5.0 |
| Retail | 2.0 |
| Savings and Loans | 2.5 |
| Semiconductors | 1.5 |
| Telecommunications | 9.5 |
| Transportation | 2.0 |
| Water | 1.5 |
| Securities Lending Collateral | 0.2 |
| Other Assets and Liabilities, Net | 1.0 |
| Net Assets | 100.0% |

| No. of Contracts | | Expiration Date | Strike Price/Rate | Value |
|------------------------|--|-----------------|-------------------|------------|
| WRITTEN OPTIONS | | | | |
| Call Options | | | | |
| Written | | | | |
| 497,000 | ABN AMRO Holding NV | 06/17/05 | \$ 18.51 | \$ 329,051 |
| 194,000 | Akzo Nobel NV | 06/17/05 | 31.65 | 185,004 |
| 737,000 | Alliance & Leicester PLC | 06/17/05 | 8.52 | 162,562 |
| 267,000 | Altria Group, Inc. | 06/17/05 | 67.99 | 245,136 |
| 200,000 | Ameren Corp. | 06/17/05 | 53.10 | 285,743 |
| 131,000 | American Capital Strategies Ltd. | 06/17/05 | 34.59 | 98,907 |
| 814,000 | Australia & New Zealand Banking Group Ltd. | 06/17/05 | 21.82 | 79,937 |
| 388,000 | Bank of America Corp. | 06/17/05 | 46.64 | 145,541 |
| 480,000 | Bank of Ireland | 06/17/05 | 12.24 | 91,960 |
| 200,000 | Belgacom SA | 06/17/05 | 30.70 | 920 |
| 806,000 | Boots Group PLC | 06/17/05 | 5.87 | 159,634 |
| 531,000 | Bristol-Myers Squibb Co. | 06/17/05 | 25.74 | 151,817 |
| 703,000 | British American Tobacco PLC | 06/17/05 | 10.51 | 157,659 |
| 3,226,000 | Centrica PLC | 06/17/05 | 2.32 | 272,929 |
| 224,000 | ChevronTexaco Corp. | 06/17/05 | 51.28 | 609,719 |
| 232,000 | Cia Siderurgica Nacional SA ADR | 06/17/05 | 16.44 | 332,676 |
| 283,000 | Citigroup, Inc. | 06/17/05 | 47.66 | 116,446 |
| 686,000 | Citizens Communications Co. | 06/17/05 | 13.14 | 213,750 |
| 787,000 | CLP Holdings Ltd. | 06/17/05 | 44.60 | 8,525 |
| 663,000 | Coca-Cola Amatil Ltd. | 06/17/05 | 7.52 | 193,877 |
| 500,000 | ConAgra Foods, Inc. | 06/17/05 | 26.94 | 107,400 |
| 455,000 | Danske Bank A/S ADR | 06/17/05 | 170.98 | 296,209 |
| 112,000 | Deluxe Corp. | 06/17/05 | 40.33 | 247,322 |
| 625,000 | Deutsche Telekom AG | 06/17/05 | 14.72 | 358,133 |
| 100,000 | Developers Diversified Realty Corp. | 06/17/05 | 45.79 | 19,867 |
| 915,000 | Diageo PLC | 06/17/05 | 8.01 | 152,377 |
| 3,311,000 | Dixons Group PLC | 06/17/05 | 1.51 | 221,355 |
| 610,000 | Endesa SA | 06/17/05 | 17.62 | 181,841 |
| 1,708,000 | Enel S.p.A. | 06/17/05 | 7.18 | 403,030 |
| 134,000 | Enerplus Resources Fund | 06/17/05 | 34.52 | 174,976 |
| 628,000 | ENI S.p.A. | 06/17/05 | 19.52 | 994,333 |
| 272,000 | Equity Office Properties Trust | 06/17/05 | 33.14 | 70,816 |
| 249,000 | Equity Residential | 06/17/05 | 36.61 | 56,100 |
| 2,060,000 | FirstRand Ltd. | 06/17/05 | 13.88 | 52,681 |
| 53,000 | Fording Canadian Coal Trust | 06/17/05 | 85.71 | 282,995 |
| 473,000 | Fortis | 06/17/05 | 21.71 | 326,243 |
| 2,232,000 | Foster's Group Ltd. | 06/17/05 | 5.33 | 214,823 |
| 190,000 | Frontline Ltd. | 06/17/05 | 273.62 | 79,515 |
| 204,000 | General Maritime Corp. | 06/17/05 | 42.14 | 245,641 |
| 543,000 | GlaxoSmithKline PLC | 06/17/05 | 13.51 | 124,500 |

Edgar Filing: ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND - Form N-Q

| | | | | |
|------------|--|----------|--------|--------------|
| 669,000 | Hang Seng Bank Ltd. | 06/17/05 | 105.34 | 26,354 |
| 5,349,000 | Huaneng Power Intl., Inc. | 06/17/05 | 5.65 | 45,998 |
| 223,000 | IMPAC Mortgage Holdings, Inc. | 06/17/05 | 20.07 | 73,679 |
| 55,000 | Impala Platinum Holdings Ltd. | 06/17/05 | 541.66 | 267,224 |
| 407,000 | KeyCorp | 06/17/05 | 33.37 | 87,481 |
| 178,000 | Kinder Morgan, Inc. | 06/17/05 | 75.97 | 398,818 |
| 372,000 | Lyondell Chemical Co. | 06/17/05 | 24.54 | 140,019 |
| 412,000 | Merck & Co., Inc. | 06/17/05 | 32.80 | 133,329 |
| 441,000 | New York Community Bancorp, Inc. | 06/17/05 | 17.52 | 353,419 |
| 18,988,000 | PetroChina Co., Ltd. | 06/17/05 | 4.775 | 544,515 |
| 337,000 | Petroleo Brasileiro SA ADR | 06/17/05 | 40.36 | 684,293 |
| 312,000 | Provident Financial PLC | 06/17/05 | 6.67 | 80,698 |
| 245,000 | Public Service Enterprise Group, Inc. | 06/17/05 | 55.58 | 130,902 |
| 1,662,000 | Rank Group PLC | 06/17/05 | 2.52 | 535,261 |
| 85,000 | Rayonier, Inc. | 06/17/05 | 53.55 | 31,424 |
| 433,000 | Riunione Adriatica di Sicurtà S.p.A. | 06/17/05 | 15.80 | 88,047 |
| 204,000 | Royal Dutch Petroleum Co. | 06/17/05 | 45.15 | 600,795 |
| 206,000 | Sandvik AB | 06/17/05 | 274.50 | 541,820 |
| 620,000 | Santos Ltd. | 06/17/05 | 9.64 | 319,623 |
| 565,000 | Sara Lee Corp. | 06/17/05 | 20.54 | 141,704 |
| 570,000 | SBC Communications Inc. | 06/17/05 | 23.69 | 194,377 |
| 195,000 | Simon Property Group, Inc. | 06/17/05 | 69.68 | 127,949 |
| 394,000 | Southern Co. | 06/17/05 | 34.32 | 87,128 |
| 266,000 | Suncorp-Metway Ltd. | 06/17/05 | 19.21 | 133,884 |
| 344,000 | TABCORP Holdings Ltd. | 06/17/05 | 14.73 | 262,265 |
| 667,000 | Taiwan Semiconductor Manufacturing Co., Ltd. ADR | 06/17/05 | 242.00 | 135,662 |
| 1,457,000 | Taiwan Semiconductor Manufacturing Co., Ltd. ADR | 06/17/05 | 9.16 | 678,402 |
| 1,638,000 | Taylor Woodrow PLC | 06/17/05 | 2.97 | 526,459 |
| 319,000 | TDC A/S | 06/17/05 | 255.60 | 728,721 |
| 2,119,000 | Telecom Corp. of New Zealand Ltd. | 06/17/05 | 6.01 | 127,087 |
| 5,579,000 | Telecom Italia SpA | 06/17/05 | 2.20 | 90,311 |
| 149,000 | Thornburg Mortgage, Inc. | 06/17/05 | 30.06 | 32,988 |
| 182,000 | TransCanada Corp. | 06/17/05 | 31.00 | 8,481 |
| 455,000 | U.S. Bancorp | 06/17/05 | 29.55 | 124,689 |
| 1,605,000 | UniCredito Italiano S.p.A. | 06/17/05 | 4.30 | 70,202 |
| 511,000 | United Overseas Bank Ltd. | 06/17/05 | 14.64 | 13,414 |
| 1,100,000 | United Utilities PLC | 06/17/05 | 6.25 | 510,341 |
| 600,000 | UPM-Kymmene Oyj | 06/17/05 | 15.32 | 408,222 |
| 265,000 | UST, Inc. | 06/17/05 | 43.56 | 252,503 |
| 195,000 | Volvo AB | 06/17/05 | 291.50 | 343,369 |
| 319,000 | Washington Mutual, Inc. | 06/17/05 | 42.09 | 71,273 |
| 278,000 | Wesfarmers Ltd. | 06/17/05 | 36.03 | 237,650 |
| 1,060,000 | Westfield Group | 06/17/05 | 16.68 | 238,458 |
| | Total Liability for Call Options Written (Premiums Received \$15,799,472) | | | \$19,081,188 |

Item 2. Controls and Procedures.

- (a) Based on our evaluation conducted within 90 days of the filing date, hereof, the design and operation of the registrant's disclosure controls and procedures are effective to ensure that material information relating to the registrant is made known to the certifying officers by others within the appropriate entities, particularly during the period in which Forms N-Q are being prepared, and the registrant's disclosure controls and procedures allow timely preparation and review of the information for the registrant's Form N-Q and the officer certifications of such Form N-Q.
- (b) There were no significant changes in the registrant's internal controls over financial reporting that occurred during the registrant's last fiscal quarter of the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

Item 3. Exhibits.

A separate certification for each principal executive officer and principal financial officer of the registrant as required by Rule 30a-2 under the Act (17 CFR 270.30a-2) is attached hereto as EX-99.CERT.

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/ James M. Hennessy
James M. Hennessy
President and Chief Executive Officer

Date: July 29, 2005

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/ James M. Hennessy
James M. Hennessy
President and Chief Executive Officer

Date: July 29, 2005

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

Date: July 29, 2005
