

ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND
Form N-Q
July 31, 2006

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: May 31, 2006

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.

PORTFOLIO OF INVESTMENTS

| | | |
|---|--|--------------------------------|
| ING Global Equity Dividend and Premium Opportunity Fund | | as of May 31, 2006 (Unaudited) |
|---|--|--------------------------------|

| Shares | | Value |
|----------------------------|--|--------------------|
| COMMON STOCK: 96.0% | | |
| Australia: 6.9% | | |
| 1,343,989 | Australia & New Zealand Banking Group Ltd. | \$ 26,893,739 |
| 1,689,719 | Coca-Cola Amatil Ltd. | 8,950,303 |
| 2,106,275 | Foster s Group Ltd. | 8,464,358 |
| 2,929,816 | GPT Group | 9,012,161 |
| 669,323 | Publishing & Broadcasting Ltd. | 9,401,223 |
| 1,084,404 | Santos Ltd. | 9,444,043 |
| 619,290 | SunCorp.-Metway Ltd. | 8,741,762 |
| 789,683 | TABCorp. Holdings Ltd. | 9,085,756 |
| 687,161 | Wesfarmers Ltd. | 18,042,400 |
| 1,436,208 | Westfield Group | 17,631,961 |
| | | 125,667,706 |
| Belgium: 1.5% | | |
| 774,629 | Fortis | 28,345,059 |
| | | 28,345,059 |
| Brazil: 2.3% | | |
| 304,784 | Cia Siderurgica Nacional SA ADR | 9,045,989 |
| 167,288 | @ Petroleo Brasileiro SA ADR - Class A | 12,774,112 |
| 145,019 | Petroleo Brasileiro SA ADR | 12,594,900 |
| 535,124 | Tele Norte Leste Participacoes SA ADR | 7,020,827 |
| | | 41,435,828 |
| Canada: 3.1% | | |
| 230,676 | L Enerplus Resources Fund | 12,857,880 |
| 703,917 | Fording Canadian Coal Trust | 24,637,095 |
| 632,720 | TransCanada Corp. | 19,252,573 |
| | | 56,747,548 |
| China: 1.5% | | |
| 26,045,184 | PetroChina Co. Ltd. | 28,181,677 |
| | | 28,181,677 |
| Denmark: 1.4% | | |
| 671,184 | Danske Bank A/S | 25,696,952 |
| | | 25,696,952 |
| France: 1.0% | | |
| 836,313 | France Telecom SA | 18,649,711 |
| | | 18,649,711 |
| Germany: 3.0% | | |
| 1,663,805 | Deutsche Telekom AG | 27,082,595 |
| 243,317 | EON AG | 28,252,583 |
| | | 55,335,178 |
| Greece: 0.5% | | |
| 256,010 | OPAP SA | 8,714,206 |

PORTFOLIO OF INVESTMENTS

| | |
|---|--------------------------------|
| ING Global Equity Dividend and Premium Opportunity Fund | as of May 31, 2006 (Unaudited) |
|---|--------------------------------|

| Shares | | Value |
|--|---------------------------------------|--------------------|
| COMMON STOCK: 96.0% (continued) | | |
| | Hong Kong: 1.5% | |
| 1,565,000 | CLP Holdings Ltd. | 8,972,849 |
| 1,447,000 | Hang Seng Bank Ltd. | 18,168,835 |
| | | 27,141,684 |
| | Ireland: 1.0% | |
| 1,024,044 | Bank of Ireland | 18,328,024 |
| | | 18,328,024 |
| | Israel: 0.5% | |
| 1,788,755 | Bank Hapoalim Ltd. | 8,331,165 |
| | | 8,331,165 |
| | Italy: 8.9% | |
| 4,491,048 | Banca Intesa S.p.A. | 26,142,818 |
| 4,205,838 | Enel S.p.A. | 37,583,594 |
| 927,365 | ENI-Ente Nazionale Idrocarburi S.p.A. | 28,029,744 |
| 759,510 | Mediaset S.p.A. | 8,833,592 |
| 13,638,345 | Telecom Italia S.p.A. | 34,889,707 |
| 3,516,107 | UniCredito Italiano S.p.A. | 26,863,204 |
| | | 162,342,659 |
| | Netherlands: 4.4% | |
| 969,790 | ABN Amro Holding NV | 26,855,541 |
| 835,199 | Royal Dutch Shell PLC | 27,746,864 |
| 2,317,288 | Royal KPN NV | 26,677,417 |
| | | 81,279,822 |
| | New Zealand: 0.7% | |
| 4,756,179 | Telecom Corp. of New Zealand Ltd. | 13,769,868 |
| | | 13,769,868 |
| | Singapore: 0.5% | |
| 948,940 | United Overseas Bank Ltd. | 9,000,386 |
| | | 9,000,386 |
| | South Africa: 1.5% | |
| 1,181,299 | Standard Bank Group Ltd. | 13,783,665 |
| 615,546 | Telkom SA Ltd. | 13,165,243 |
| | | 26,948,908 |
| | South Korea: 0.5% | |
| 125,324 | S-Oil Corp. | 9,006,609 |
| | | 9,006,609 |
| | Sweden: 2.0% | |
| 201,591 | Scania AB | 8,776,620 |
| 585,657 | Volvo AB | 28,761,462 |
| | | 37,538,082 |

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| | | |
|-----------|---|-------------------------------|
| 1,173,200 | Thailand: 0.4% Siam Cement PLC | 7,498,323 7,498,323 |
| 1,937,971 | United Kingdom: 14.6% Aviva PLC | 26,897,371 |
| 3,864,384 | BBA Group PLC | 17,801,847 |
| 2,322,773 | BP PLC | 27,397,162 |
| 1,094,220 | British American Tobacco PLC | 27,377,688 |
| 1,671,929 | Diageo PLC | 27,461,800 |
| 6,151,050 | Dixons Group PLC | 22,450,996 |

PORTFOLIO OF INVESTMENTS

| | |
|--|---------------------------------------|
| ING Global Equity Dividend and Premium Opportunity Fund | as of May 31, 2006 (Unaudited) |
|--|---------------------------------------|

| Shares | | Value |
|--|---|----------------------|
| COMMON STOCK: 96.0% (continued) | | |
| 970,587 | GlaxoSmithKline PLC | 26,858,456 |
| 1,482,144 | GUS PLC | 25,668,237 |
| 816,007 | Provident Financial PLC | 9,279,494 |
| 859,830 | Royal Bank of Scotland Group PLC | 27,758,644 |
| 2,290,522 | United Utilities PLC | 28,347,985 |
| | | 267,299,680 |
| United States: 38.3% | | |
| 527,038 | Altria Group, Inc. | 38,131,199 |
| 382,784 | Ameren Corp. | 18,943,980 |
| 258,600 | American Capital Strategies Ltd. | 8,857,050 |
| 1,093,511 | AT&T, Inc. | 28,496,897 |
| 758,874 | Bank of America Corp. | 36,729,502 |
| 845,773 | BellSouth Corp. | 28,561,754 |
| 759,487 | Citigroup, Inc. | 37,442,709 |
| 740,287 | Citizens Communications Co. | 9,386,839 |
| 973,680 | ConAgra Foods, Inc. | 22,005,168 |
| 439,998 | Consolidated Edison, Inc. | 19,403,912 |
| 184,485 | Developers Diversified Realty Corp. | 9,436,408 |
| 1,011,962 | Duke Energy Corp. | 28,557,568 |
| 802,582 | EI Du Pont de Nemours & Co. | 34,133,812 |
| 437,912 | Equity Residential | 19,311,919 |
| 502,647 | Exelon Corp. | 28,454,847 |
| 736,890 | Keycorp | 26,321,711 |
| 326,411 | Kinder Morgan, Inc. | 32,797,777 |
| 812,962 | Merck & Co., Inc. | 27,063,505 |
| 1,511,451 | Pfizer, Inc. | 35,760,931 |
| 230,119 | Rayonier, Inc. | 8,949,328 |
| 1,523,636 | Sara Lee Corp. | 25,856,103 |
| 358,602 | Simon Property Group LP | 28,555,477 |
| 1,200,383 | Southern Co. | 38,376,245 |
| 98,688 | L Southern Copper Corp. | 8,403,283 |
| 336,494 | Thornburg Mortgage, Inc. | 9,182,921 |
| 875,766 | US Bancorp. | 27,034,896 |
| 637,218 | UST, Inc. | 28,043,964 |
| 800,876 | Washington Mutual, Inc. | 36,768,217 |
| | | 700,967,922 |
| | Total Common Stock (Cost \$1,733,279,557) | 1,758,226,997 |
| No. of Contracts | | |
| PUT OPTIONS: 0.8% | | |
| | Australia: 0.0% | |
| 7,700 | S&P/ASK 200 Index, strike price 4,774 AUD, expires 06/16/06 | 107,197 |
| 7,700 | S&P/ASK 200 Index, strike price 4,977 AUD, expires 07/21/06 | 675,372 |

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| | | | |
|------------|-----|---|------------------|
| 22,500,000 | (1) | Australian Dollar Currency Option, strike price .6875 AUD, expires 06/22/06 | 66 |
| 20,000,000 | (1) | Australian Dollar Currency Option, strike price .715 AUD, expires 07/26/06 | 28 |
| 40,000,000 | (1) | Australian Dollar Currency Option, strike price .6775 AUD, expires 06/26/06 | 100,857 |
| | | | 883,520 |
| | | European Union: 0.3% | |
| 18,000 | | Dow Jones Euro Stoxx 50 Index, strike price 3,607 EURO, expires 07/21/06 | 2,451,929 |
| 18,500 | | Dow Jones Euro Stoxx 50 Index, strike price 3,350 EURO, expires 08/18/06 | 1,312,902 |
| 15,000 | | Dow Jones Euro Stoxx 50 Index, strike price 3,564 EURO, expires 06/16/06 | 784,869 |
| 92,000,000 | (2) | European Union Currency Option, strike price 1.174 EURO, expires 06/22/06 | 26 |
| 90,000,000 | (2) | European Union Currency Option, strike price 1.205 EURO, expires 07/26/06 | 49,430 |
| | | | 4,599,156 |

PORTFOLIO OF INVESTMENTS

| ING Global Equity Dividend and Premium Opportunity Fund | | as of (Unaudited) | |
|---|-----------|--|----------------------|
| No. of Contracts | | | Value |
| PUT OPTIONS: 0.8% (continued) | | | |
| | | United Kingdom: 0.2% | |
| 4,900 | | Financial Times 100 Index, strike price 5,288 GBP, expires 08/18/06 | 663,888 |
| 5,800 | | Financial Times 100 Index, strike price 5,699 GBP, expires 06/16/06 | 918,110 |
| 4,900 | | Financial Times 100 Index, strike price 5,840 GBP, expires 07/21/06 | 1,904,782 |
| 92,000,000 | | United Kingdom Currency Option, strike price 1.695 GBP, expires 06/22/06 | 1 |
| 60,000,000 | (3) | United Kingdom Currency Option, strike price 1.73 GBP, expires 07/26/06 | 7,802 |
| | | | 3,494,583 |
| | | United States: 0.3% | |
| 118,000 | | S&P 500® Index, strike price 1,240 USD, expires 06/16/06 | 987,767 |
| 113,000 | | S&P 500® Index, strike price 1,201 USD, expires 08/18/06 | 1,553,652 |
| 112,500 | | S&P 500® Index, strike price 1,256 USD, expires 07/21/06 | 2,334,112 |
| | | | 4,875,531 |
| | | Total Put Options (Cost \$10,536,216) | 13,852,790 |
| WARRANTS: 1.9% | | | |
| | | Taiwan: 1.9% | |
| 17,706,600 | @ | China Steel Corp., due 08/07/06 | 16,858,164 |
| 5,864,720 | @ | Formosa Chemicals & Fibre Corp., due 10/26/10 | 9,148,963 |
| 13,305,000 | @ # | Mega Financial Holdings Co. Ltd., due 01/26/07 | 9,579,600 |
| | | | 35,586,727 |
| | | Total Warrants (Cost \$36,685,349) | 35,586,727 |
| | | Total Long-Term Investments: (Cost \$1,780,501,122) | 1,807,666,514 |
| Principal Amount | | | Value |
| SHORT-TERM INVESTMENTS: | | | |
| | | Securities Lending Collateral^{cc}:0.3% | |
| \$ | 4,950,452 | The Bank of New York Institutional Cash Reserves Fund | \$ 4,950,452 |
| | | Total Short-term Investments (Cost \$4,950,452) | 4,950,452 |

| | | | |
|---|---------------|-----------|----------------------|
| Total Investments in Securities | | | |
| (Cost \$1,785,451,574)* | 99.0% | \$ | 1,812,616,966 |
| Other Assets and Liabilities-Net | 1.0 | | 18,741,287 |
| Net Assets | 100.0% | \$ | 1,831,358,253 |

| | | | |
|-----|---|----|--------------|
| @ | 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. Securities purchased with cash collateral for securities loaned. | | |
| cc | Loaned security, a portion or all of the security is on loan at May 31, 2006. | | |
| L | | | |
| (1) | Number of contracts are denominated in Australian Dollars. | | |
| (2) | Number of contracts are denominated in European Union Dollars. | | |
| (3) | Number of contracts are denominated in Great British Pound Sterling. | | |
| * | Cost for federal income tax purposes is \$1,803,020,921. | | |
| | Net unrealized appreciation consists of: | | |
| | Gross Unrealized Appreciation | \$ | 73,043,557 |
| | Gross Unrealized Depreciation | | (63,447,512) |
| | Net Unrealized Appreciation | | 9,596,045 |

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| Industry | Percentage of Net Assets |
|--------------------------------|-------------------------------------|
| Agriculture | 5.1% |
| Auto Manufacturers | 2.0 |
| Banks | 19.9 |
| Beverages | 2.5 |
| Building Materials | 0.4 |
| Chemicals | 2.4 |
| Coal | 1.3 |
| Currency Option | 0.0 |
| Diversified Financial Services | 3.1 |
| Electric | 11.4 |
| Entertainment | 1.0 |
| Food | 2.6 |
| Forest Products & Paper | 0.5 |
| Index Option | 0.7 |
| Insurance | 1.5 |
| Investment Companies | 0.5 |
| Iron/Steel | 1.4 |
| Media | 1.0 |
| Mining | 0.5 |
| Miscellaneous Manufacturing | 2.0 |
| Oil & Gas | 9.2 |
| Pharmaceuticals | 4.9 |
| Pipelines | 2.8 |
| Real Estate | 1.5 |
| Real Estate Investment Trust | 3.1 |
| Retail | 2.6 |
| Savings & Loans | 2.0 |
| Telecommunications | 11.3 |
| Water | 1.5 |
| Securities Lending Collateral | 0.3 |
| Other Assets and Liabilities | 1.0 |
| Net Assets | 100.0% |

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| No. of Contracts | | Expiration Date | Strike Price/Rate | Premiums Received | Value |
|-----------------------------|------------------------------------|-----------------|-------------------|-------------------|-----------|
| WRITTEN OPTIONS | | | | | |
| Call Options Written | | | | | |
| 300,000 | Publishing and Broadcasting Ltd. | 6/28/2006 | 18.50AUD | \$ 123,063 | \$ 91,703 |
| 820,000 | Carnival Corp | 6/28/2006 | 6.84AUD | 126,061 | 153,661 |
| 945,000 | FMC Gold Co | 6/28/2006 | 5.65AUD | 118,831 | 17,808 |
| 475,000 | Statoil ASA | 6/28/2006 | 11.38AUD | 168,628 | 154,410 |
| 283,000 | Sunoco, Inc. | 6/28/2006 | 19.75AUD | 108,495 | 8,662 |
| 650,000 | Western Digital Corp | 6/28/2006 | 16.77AUD | 198,857 | 39,923 |
| 307,000 | Danske Bank A/S | 6/28/2006 | 228.57DKK | 309,963 | 113,292 |
| 442,000 | ABN AMRO Holding NV | 6/28/2006 | 21.67EURO | 387,807 | 304,274 |
| 380,000 | Call Now, Inc. | 6/28/2006 | 25.50EURO | 372,401 | 361,173 |
| 762,000 | DTE Energy Co. | 6/28/2006 | 12.58EURO | 365,084 | 353,778 |
| 111,000 | Empire Of America Realty CRD | 6/28/2006 | 86.98EURO | 428,011 | 636,690 |
| 419,000 | Enersis SA/Chile | 6/28/2006 | 22.38EURO | 341,916 | 820,457 |
| 1,925,000 | Engineered Electrs, Inc. | 6/28/2006 | 6.32EURO | 441,418 | 1,625,554 |
| 383,000 | France Telecom SA | 6/28/2006 | 17.00EURO | 263,573 | 944,534 |
| 349,000 | Hartford Income Shares Fund. Inc. | 6/28/2006 | 26.72EURO | 376,760 | 989,105 |
| 341,000 | Morgan Stanley | 6/28/2006 | 8.95EURO | 119,694 | 123,761 |
| 1,074,000 | Royal KPN NV | 6/28/2006 | 8.98EURO | 469,164 | 360,944 |
| 2,097,000 | Sames Corp | 6/28/2006 | 4.55EURO | 439,757 | 5,306,181 |
| 6,556,000 | Timetron Corp | 6/28/2006 | 1.98EURO | 529,109 | 480,129 |
| 1,620,000 | United Cos Financial Corp | 6/28/2006 | 5.87EURO | 416,098 | 444,998 |
| 881,000 | Alaya Inc. | 6/28/2006 | 7.31GBP | 395,407 | 454,674 |
| 503,000 | BlackRock Advantage Term Trust | 6/28/2006 | 13.27GBP | 357,080 | 454,059 |
| 1,044,000 | BP PLC | 6/28/2006 | 6.19GBP | 389,614 | 428,794 |
| 2,750,000 | DSG International PLC | 6/28/2006 | 2.01GBP | 365,380 | 77,706 |
| 762,000 | McIntyre Global Equity Fund | 6/28/2006 | 8.72GBP | 315,347 | 309,190 |
| 388,000 | Royal Bank of Scotland Group PLC | 6/28/2006 | 16.92GBP | 379,823 | 434,331 |
| 11,000,000 | PetroChina Co Ltd, | 6/28/2006 | 8.70HKD | 515,880 | 167,952 |
| 95,000 | Scania AB | 6/28/2006 | 314.85SEK | 129,702 | 101,367 |
| 254,000 | Volvo AB | 6/28/2006 | 354.24SEK | 443,137 | 333,739 |
| 425,000 | United Overseas Bank Ltd. | 6/28/2006 | 15.60SGD | 102,986 | 145,640 |
| 237,000 | Attria Group. Inc. | 6/28/2006 | 71.44USD | 633,234 | 674,057 |
| 125,000 | American Capital Strategies Ltd. | 6/28/2006 | 33.29USD | 167,125 | 211,992 |
| 492,000 | AT&T Inc. | 6/28/2006 | 25.08USD | 344,400 | 610,292 |
| 341,000 | Bank of America Corp | 6/28/2006 | 47.85USD | 398,970 | 694,632 |
| 130,000 | Cia Siderurgica Nacional SA | 6/28/2006 | 31.25USD | 256,750 | 99,237 |
| 342,000 | Citigroup, Inc. | 6/28/2006 | 49.05USD | 385,844 | 424,784 |
| 325,000 | Citizens Communications Co. | 6/28/2006 | 12.67USD | 100,750 | 199,482 |
| 201,000 | Consolidated Edison, Inc. | 6/28/2006 | 41.63USD | 192,458 | 573,688 |
| 82,000 | Developers Diversified Realty Corp | 6/28/2006 | 49.16USD | 109,880 | 282,750 |
| 453,000 | Duke Energy Corp | 6/28/2006 | 27.53USD | 405,435 | 526,538 |
| 351,000 | El Du Pont de Nemours & Co. | 6/28/2006 | 43.32USD | 409,734 | 217,355 |
| 99,000 | Enerplus Resources Fund | 6/28/2006 | 49.61USD | 170,914 | 839,139 |
| 194,000 | Equity Residential | 6/28/2006 | 42.82USD | 252,200 | 579,673 |
| 344,000 | Keycorp | 6/28/2006 | 35.31USD | 316,480 | 313,902 |
| 14,000 | Kinder Morgan, Inc. | 6/28/2006 | 85.07USD | 347,480 | 2,298,459 |
| 366,000 | Merck & Co., Inc. | 6/28/2006 | 34.72USD | 393,933 | 228,690 |
| 140,000 | Petroleo Braslleiro SA | 6/28/2006 | 90.71USD | 678,160 | 199,072 |
| 680,000 | Pfizer, Inc. | 6/28/2006 | 24.01USD | 449,003 | 283,838 |
| 707,000 | Sara Lee Corp | 6/28/2006 | 17.30USD | 300,687 | 180,760 |

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| | | | | | |
|-------------------|---|-----------|----------|----------------------|----------------------|
| 44,000 | Southern Copper Corp. | 6/28/2006 | 88.79USD | 247,280 | 136,534 |
| 266,000 | Tele Norte Leste Participacoes SA | 6/28/2006 | 14.81USD | 226,100 | 38,804 |
| 403,000 | US Bancorp | 6/28/2006 | 31.17USD | 278,876 | 160,033 |
| 294,000 | UST, Inc. | 6/28/2006 | 42.53USD | 401,604 | 850,248 |
| 365,000 | Washington Mutual, Inc. | 6/28/2006 | 45.30USD | 429,970 | 513,776 |
| 2,750,000 | TCC Industries, Inc. | 6/28/2006 | 4.37ZAR | 205,722 | 306,703 |
| 48,228,000 | Total Premiums Received and Total Liability for Call Options | | | \$ 17,602,065 | \$ 27,731,927 |

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 31, 2006

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 31, 2006

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

Date: July 31, 2006
