

ING GLOBAL EQUITY DIVIDEND & PREMIUM OPPORTUNITY FUND
Form N-Q
January 29, 2008

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, 2007

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 as of November 30, 2007 (Unaudited) | |
|---|---|---|--------------------|
| Shares | | | Value |
| COMMON STOCK: 92.3% | | | |
| | | Australia: 6.7% | |
| 1,148,066 | | Australia & New Zealand Banking Group Ltd. | \$ 28,680,122 |
| 931,740 | | Coca-Cola Amatil Ltd. | 8,247,324 |
| 2,034,932 | | Foster's Group Ltd. | 11,351,009 |
| 7,108,189 | | Insurance Australia Group | 28,105,950 |
| 1,375,078 | | Lion Nathan Ltd. | 11,244,720 |
| 617,991 | | Publishing & Broadcasting Ltd. | 11,380,000 |
| 1,095,786 | | Suncorp-Metway Ltd. | 18,158,682 |
| 249,623 | | Wesfarmers Ltd. | 9,614,139 |
| | | | 126,781,946 |
| | | Austria: 0.4% | |
| 287,345 | | Telekom Austria AG | 8,388,278 |
| | | | 8,388,278 |
| | | Belgium: 1.9% | |
| 1,381,580 | | Fortis | 36,894,874 |
| 549,076 | @ | Fortis | 8,047 |
| | | | 36,902,921 |
| | | Bermuda: 0.6% | |
| 2,019,813 | | Hiscox Ltd. | 11,086,369 |
| | | | 11,086,369 |
| | | Brazil: 1.6% | |
| 229,987 | | Petroleo Brasileiro SA ADR | 18,668,045 |
| 586,779 | | Tele Norte Leste Participacoes SA ADR | 12,275,417 |
| | | | 30,943,462 |
| | | Canada: 2.5% | |
| 273,777 | | Enerplus Resources Fund | 11,189,266 |
| 546,596 | | Fording Canadian Coal Trust | 18,633,458 |
| 61,000 | | TransCanada Corp | 2,430,240 |
| 406,874 | | TransCanada Corp. | 16,157,774 |
| | | | 48,410,738 |
| | | Denmark: 1.6% | |
| 745,993 | | Danske Bank A/S | 29,822,050 |
| | | | 29,822,050 |
| | | France: 5.4% | |
| 170,501 | | BNP Paribas | 19,218,523 |
| 731,063 | | France Telecom SA | 27,705,039 |
| 343,790 | | Total SA | 27,801,940 |
| 619,213 | | Vivendi | 28,395,213 |
| | | | 103,120,715 |
| | | Germany: 1.4% | |
| 1,234,707 | | Deutsche Telekom AG | 27,336,447 |
| | | | 27,336,447 |
| | | Greece: 1.6% | |
| 768,680 | | OPAP SA | 29,922,377 |
| | | | 29,922,377 |
| | | Hong Kong: 1.6% | |
| 1,655,542 | | CLP Holdings Ltd. | 11,278,595 |
| 982,997 | | Hang Seng Bank Ltd. | 18,801,829 |
| | | | 30,080,424 |
| | | Hungary: 0.8% | |
| 527,325 | | Magyar Telekom Telecommunications PLC ADR | 14,190,316 |
| | | | 14,190,316 |
| | | Ireland: 1.3% | |

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| | | |
|------------|-----------------------------------|--------------------|
| 1,523,049 | Bank of Ireland - London Exchange | 24,167,652 |
| | | 24,167,652 |
| | Israel: 1.0% | |
| 3,811,868 | Bank Hapoalim BM | 19,256,638 |
| | | 19,256,638 |
| | Italy: 11.3% | |
| 3,096,197 | Enel S.p.A. | 37,070,639 |
| 1,054,799 | ENI S.p.A. | 37,754,993 |
| 3,808,680 | Intesa Sanpaolo S.p.A. | 30,318,926 |
| 598,573 | Italcementi S.p.A. RNC | 8,993,997 |
| 2,412,090 | Mediaset S.p.A. | 23,539,384 |
| 232,520 | Pirelli & C Real Estate S.p.A. | 9,630,473 |
| 14,828,113 | Telecom Italia S.p.A. RNC | 37,069,935 |
| 3,596,894 | UniCredito Italiano S.p.A. | 30,566,800 |
| | | 214,945,147 |
| | Netherlands: 1.9% | |
| 913,040 | Royal Dutch Shell PLC | 36,941,693 |
| | | 36,941,693 |

ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS
as of November 30, 2007 (Unaudited) (Continued)

| Shares | | Value |
|-----------|---|------------------------------------|
| 5,656,535 | New Zealand: 1.0% Telecom Corp. of New Zealand Ltd. | \$ 18,626,454 18,626,454 |
| 689,000 | Singapore: 0.5% DBS Group Holdings Ltd. | 9,585,410 9,585,410 |
| 123,318 | South Korea: 0.6% S-Oil Corp. | 11,508,218 11,508,218 |
| 488,893 | Sweden: 2.0% Holmen AB | 18,832,547 |
| 1,939,069 | TeliaSonera AB | 18,529,798 37,362,345 |
| 1,909,549 | Taiwan: 1.0% Taiwan Semiconductor Manufacturing Co., Ltd. ADR | 18,942,726 18,942,726 |
| 1,502,900 | Thailand: 0.6% Siam Cement PCL | 10,505,899 10,505,899 |
| 396,334 | United Kingdom: 19.0% AstraZeneca PLC | 18,795,708 |
| 2,778,999 | Aviva PLC | 38,935,716 |
| 4,352,854 | BBA Aviation PLC | 19,533,763 |
| 2,343,402 | BP PLC | 28,418,013 |
| 2,084,249 | Brit Insurance Holdings PLC | 10,992,995 |
| 789,576 | British American Tobacco PLC | 30,666,335 |
| 1,249,961 | Diageo PLC | 28,209,638 |
| 8,001,860 | DSG International PLC | 18,529,521 |
| 1,091,790 | GlaxoSmithKline PLC | 28,847,004 |
| 670,642 | HSBC Holdings PLC | 11,466,577 |
| 3,583,035 | Lloyds TSB Group PLC | 36,487,628 |
| 3,433,772 | Royal Bank of Scotland Group PLC | 32,422,439 |
| 3,106,274 | Tate & Lyle PLC | 28,768,038 |
| 1,963,005 | United Utilities PLC | 30,250,177 362,323,552 |
| 406,695 | United States: 26.0% Altria Group, Inc. | 31,543,264 |
| 341,314 | Ameren Corp. | 18,379,759 |
| 807,124 | AT&T, Inc. | 30,840,208 |
| 656,764 | Bank of America Corp. | 30,296,523 |
| 658,847 | Bristol-Myers Squibb Co. | 19,521,637 |
| 922,995 | Citigroup, Inc. | 30,735,734 |
| 859,665 | Citizens Communications Co. | 11,158,452 |
| 376,751 | Consolidated Edison, Inc. | 18,253,586 |
| 745,589 | Dow Chemical Co. | 31,270,003 |
| 932,224 | Duke Energy Corp. | 18,448,713 |
| 670,206 | Energy East Corp. | 18,524,494 |
| 716,843 | Foot Locker, Inc. | 9,354,801 |
| 416,494 | Kraft Foods, Inc. | 14,389,868 |
| 703,819 | Leggett & Platt, Inc. | 14,484,595 |
| 632,315 | Masco Corp. | 14,163,856 |
| 509,215 | OGE Energy Corp. | 18,128,054 |
| 1,307,440 | Pfizer, Inc. | 31,064,774 |

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| | | |
|---------|-------------------------|--------------------|
| 204,112 | Rayonier, Inc. | 9,466,715 |
| 486,517 | Southern Co. | 18,302,770 |
| 443,767 | Spectra Energy Corp. | 10,934,419 |
| 904,218 | US Bancorp. | 29,920,574 |
| 539,673 | UST, Inc. | 31,247,067 |
| 570,659 | Wachovia Corp. | 24,538,337 |
| 529,966 | Washington Mutual, Inc. | 10,334,337 |
| | | 495,302,540 |

| | |
|--|----------------------|
| Total Common Stock (Cost \$1,674,607,440) | 1,756,454,317 |
|--|----------------------|

REAL ESTATE INVESTMENT TRUSTS: 2.3%

| | | |
|---------|---|---------------------------------|
| 599,715 | Australia: 0.6% Westfield Group | 10,869,715 10,869,715 |
| 134,982 | Netherlands: 0.6% Corio NV | 11,456,817 11,456,817 |
| 225,823 | United States: 1.1% Developers Diversified Realty Corp. | 10,028,799 |
| 308,931 | Hospitality Properties Trust | 11,288,339 21,317,138 |
| | Total Real Estate Investment Trusts (Cost \$46,117,529) | 43,643,670 |

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ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS
as of November 30, 2007 (Unaudited) (Continued)

| Shares | | | Value |
|---------------------------------------|---|---|-------------------|
| EQUITY-LINKED SECURITIES: 0.5% | | | |
| 3,635,661 | @ | Taiwan: 0.5% Formosa Chemicals & Fibre Corp. | \$ 9,240,723 |
| | | Total Equity-Linked Securities (Cost \$5,592,254) | 9,240,723 |
| WARRANTS: 1.5% | | | |
| 5,330,000 | @ | Taiwan: 1.5% Acer, Inc. | 11,182,340 |
| 14,599,000 | @ | Mega Financial Holding Co. Ltd | 9,005,024 |
| 2,167,053 | @ | Novatek Microelectronics Corp., Ltd. | 8,597,817 |
| | | Total Warrants (Cost \$30,575,238) | 28,785,181 |
| No. of Contracts | | | |
| PURCHASED PUT OPTIONS: 0.5% | | | |
| 4,900 | | Australia: 0.1% S&P/ASX 200 Index, Strike Price 5,918.030 AUD, Expires 12/21/07 | \$ 88,575 |
| 3,800 | | S&P/ASX 200 Index, Strike Price 6,174.392 AUD, Expires 01/18/08 | 311,482 |
| 6,600 | | S&P/ASX 200 Index, Strike Price 5,957.88 AUD, Expires 02/15/08 | 515,920 |
| 22,500,000 | | Australian Dollar Currency Option (AUD/USD), Strike Price .7934, Expires 12/18/07 | 61 |
| 30,000,000 | | Australian Dollar Currency Option (AUD/USD), Strike Price .8403, Expires 01/23/08 | 153,981 |
| 27,500,000 | | Australian Dollar Currency Option (AUD/USD), Strike Price .8162, Expires 02/21/08 | 101,578 |
| | | | 1,171,597 |
| 13,700 | | European Union: 0.1% Dow Jones Euro Stoxx 50 Index, Strike Price 4,007.780 EUR, Expires 12/21/07 | 181,687 |
| 24,700 | | Dow Jones Euro Stoxx 50 Index, Strike Price 4,052.380 EUR, Expires 01/18/08 | 1,530,101 |
| 14,000 | | Dow Jones Euro Stoxx 50 Index, Strike Price 3,858.52 EUR, Expires 02/15/08 | 743,680 |
| 90,000,000 | | European Union Currency Option (EUR/USD), Strike Price 1.3493, Expires 12/18/07 | 31 |
| 100,000,000 | | European Union Currency Option (EUR/USD), Strike Price 1.3785, Expires 01/23/08 | 70,991 |
| 80,000,000 | | European Union Currency Option (EUR/USD), Strike Price 1.4238, Expires 02/21/08 | 533,847 |
| | | | 3,060,337 |
| 5,400 | | United Kingdom: 0.1% FTSE 100 Index, Strike Price 5,944.730 GBP, Expires 12/21/07 | 301,134 |
| 4,800 | | FTSE 100 Index, Strike Price 6,026.100 GBP, Expires 01/18/08 | 888,609 |
| 5,800 | | FTSE 100 Index, Strike Price 5,633.10 GBP, Expires 02/15/08 | 847,009 |
| 75,000,000 | | United Kingdom Currency Option (GBP/USD), Strike Price 1.9541, Expires 12/18/07 | 3,391 |
| 75,000,000 | | United Kingdom Currency Option (GBP/USD), Strike Price 1.9706, Expires 01/23/08 | 156,425 |
| 65,000,000 | | United Kingdom Currency Option (GBP/USD), Strike Price 1.9647, Expires 02/21/08 | 232,968 |

| | | | |
|--------|---|---------------|-------------------------|
| | | | 2,429,536 |
| | United States: 0.2% | | |
| 65,000 | S&P 500 Index, Strike Price 1,401.400 USD, Expires 12/21/07 | | 582,447 |
| 66,100 | S&P 500 Index, Strike Price 1,395.980 USD, Expires 01/18/08 | | 1,346,110 |
| 85,000 | S&P 500 Index, Strike Price 1,298.300 USD, Expires 02/15/08 | | 1,286,734 |
| | | | 3,215,291 |
| | Total Purchased Put Options | | |
| | (Cost \$18,052,842) | | 9,876,761 |
| | Total Investments in Securities | | |
| | (Cost \$ 1,774,945,303) * | 97.1% | \$ 1,848,000,652 |
| | Other Assets and Liabilities - Net | 2.9 | 54,612,354 |
| | Net Assets | 100.0% | \$ 1,902,613,006 |
| | | | |
| @ | Non-income producing security | | |
| ADR | American Depositary Receipt | | |
| | | | |
| * | Cost for federal income tax purposes is | | |
| | \$1,799,183,911 | | |
| | Net unrealized appreciation consists of: | | |
| | Gross Unrealized Appreciation | \$ | 151,551,485 |
| | Gross Unrealized Depreciation | | (102,734,744) |
| | Net Unrealized Appreciation | \$ | 48,816,741 |

ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS
as of November 30, 2007 (Unaudited) (Continued)

Written Call Options

| # of Contracts | Counterparty | Description | Expiration Date | Strike | Premiums Received | Value |
|-------------------|--|--|--------------------|----------------|----------------------|-------------|
| 529,000 | Morgan Stanley | Australia and New Zealand Banking Group Ltd. | 01/16/08 | 27.8524 AUD \$ | 500,368 \$ | (591,634) |
| 909,000 | BNP Paribas | Foster s Group Ltd. | 01/16/08 | 6.2600 AUD | 188,430 | (208,573) |
| 255,000 | Deutsche Bank, AG | Suncorp-Metway Ltd. | 01/16/08 | 19.0434 AUD | 146,500 | (101,029) |
| 116,000 | Morgan Stanley | Wesfarmers Ltd. | 01/16/08 | 42.6500 AUD | 165,836 | (214,044) |
| 276,000 | Morgan Stanley | Westfield Group | 01/16/08 | 20.9870 AUD | 199,150 | (125,333) |
| 107,000 | Goldman Sachs | Transcanada Corp. | 01/16/08 | 39.0300 CAD | 88,729 | (110,010) |
| 343,000 | Societe Generale | Danske Bank A/S | 01/16/08 | 202.7166 DKK | 542,884 | (599,374) |
| 79,000 | Deutsche Bank, AG | BNP Paribas | 01/16/08 | 75.6412 EUR | 409,561 | (541,525) |
| 561,000 | Deutsche Bank, AG | Deutsche Telekom AG | 01/16/08 | 14.9460 EUR | 432,543 | (531,128) |
| 1,397,000 | Barclays Capital JPMorgan Chase, London | Enel S.p.A. | 01/16/08 | 8.1420 EUR | 519,718 | (539,634) |
| 473,000 | London | ENI S.p.A. | 01/16/08 | 23.8850 EUR | 581,167 | (799,894) |
| 666,000 | Societe Generale | Fortis | 01/16/08 | 18.6887 EUR | 1,031,026 | (908,149) |
| 332,000 | Barclays Capital | France Telecom S.A. | 01/16/08 | 25.6100 EUR | 523,849 | (518,018) |
| 1,739,000 | Goldman Sachs | Intesa San Paolo | 01/16/08 | 5.3380 EUR | 487,007 | (584,863) |
| 410,000 | Barclays Capital | Royal Dutch Shell PLC | 01/16/08 | 27.4800 EUR | 705,784 | (766,878) |
| 3,273,000 | Societe Generale | Telecom Italia S.p.A. | 01/16/08 | 1.7220 EUR | 279,805 | (278,982) |
| 170,000 | Deutsche Bank, AG | Telekom Austria AG | 01/16/08 | 20.2400 EUR | 225,689 | (193,036) |
| 155,000 | Goldman Sachs | Total FP | 01/16/08 | 54.6300 EUR | 481,758 | (533,170) |
| 1,595,000 | Goldman Sachs | UniCredito Italiano S.p.A. | 01/16/08 | 5.7332 EUR | 619,945 | (786,888) |
| 279,000 | Deutsche Bank, AG | Vivendi | 01/16/08 | 30.8470 EUR | 447,790 | (597,807) |
| 179,000 | Barclays Capital | AstraZeneca PLC | 01/16/08 | 22.5300 GBP | 394,793 | (465,960) |
| 1,059,000 | Deutsche Bank, AG | BP PLC | 01/16/08 | 5.8457 GBP | 529,478 | (217,660) |
| 352,000 | Deutsche Bank, AG JPMorgan Chase, London | British American Tobacco PLC | 01/16/08 | 18.4610 GBP | 508,899 | (400,366) |
| 564,000 | London | Diageo PLC | 01/16/08 | 11.0500 GBP | 423,912 | (354,211) |
| 494,000 | Barclays Capital | GlaxoSmithkline PLC | 01/16/08 | 12.4800 GBP | 520,939 | (672,896) |
| 296,000 | Goldman Sachs | HSBC Holdings PLC | 01/16/08 | 8.1550 GBP | 201,494 | (255,641) |
| 1,560,000 | Barclays Capital | Lloyds TSB Group PLC | 01/16/08 | 4.7132 GBP | 959,206 | (1,368,465) |
| 1,549,000 | Morgan Stanley | Royal Bank of Scotland Group PLC | 01/16/08 | 4.3275 GBP | 989,634 | (1,583,002) |
| 387,000 | Goldman Sachs | CLP Holdings Ltd. | 01/16/08 | 52.4800 HKD | 94,819 | (87,267) |
| 487,000 | Morgan Stanley | Hang Seng Bank Ltd. | 01/16/08 | 148.8600 HKD | 530,624 | (417,404) |
| 1,308,000 | Morgan Stanley | Telecom Corp. of New Zealand | 01/16/08 | 4.2540 NZD | 150,213 | (198,478) |
| 896,000 | Barclays Capital | TeliaSonera AB | 01/16/08 | 60.6800 SEK | 371,188 | (893,273) |
| 320,000 | Goldman Sachs | DBS Group Hldg. Ltd. | 01/16/08 | 19.5000 SGD | 189,983 | (232,146) |
| 185,000 | ABN AMRO | Altria Group, Inc. | 01/16/08 | 75.7992 USD | 430,495 | (610,015) |
| 157,000 | Goldman Sachs JPMorgan Chase, London | Ameren Corp. | 01/16/08 | 53.0850 USD | 218,026 | (236,382) |
| 359,000 | London | AT&T Inc. | 01/16/08 | 38.1580 USD | 631,481 | (659,243) |
| 293,000 | Deutsche Bank, AG | Bank of America Corp. | 01/16/08 | 44.0800 USD | 622,391 | (881,477) |
| 300,000 | Deutsche Bank, AG JPMorgan Chase, London | Bristol-Myers Squibb Co. | 01/16/08 | 29.4600 USD | 347,340 | (397,075) |
| 399,000 | London | Citigroup Inc. | 01/16/08 | 32.2900 USD | 944,433 | (1,174,579) |
| 400,000 | Deutsche Bank, AG JPMorgan Chase, London | Citizens Communications Co. | 01/16/08 | 12.7690 USD | 180,160 | (199,948) |
| 174,000 | London | Consolidated Edison Inc. Developers Diversified Realty Corp. | 01/16/08 | 48.4000 USD | 213,915 | (241,915) |
| 98,000 | Goldman Sachs JPMorgan Chase, London | Corp. | 01/16/08 | 42.8160 USD | 242,854 | (303,305) |
| 336,000 | London | Dow Chemical Co. | 01/16/08 | 41.6076 USD | 613,872 | (647,355) |
| 424,000 | Deutsche Bank, AG | Duke Energy Corp. | 01/16/08 | 19.7553 USD | 257,156 | (297,222) |
| 96,000 | Goldman Sachs | Fording Canadian Coal Trust | 01/16/08 | 34.3401 USD | 193,920 | (186,613) |

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| | | | | | | | |
|---------|---------------------------|---|----------|--------------|-----|---------------|-----------------|
| 140,000 | ABN AMRO | Hospitality Properties Trust | 01/16/08 | 35.8312 | USD | 175,560 | (225,655) |
| 189,000 | Deutsche Bank, AG | Kraft Foods Inc. Cl. A | 01/16/08 | 33.9600 | USD | 218,219 | (275,022) |
| 156,000 | Deutsche Bank, AG | Leggett & Platt Inc. | 01/16/08 | 19.8990 | USD | 138,934 | (207,000) |
| 292,000 | Morgan Stanley | Masco Corp. | 01/16/08 | 21.7771 | USD | 381,527 | (470,364) |
| 99,000 | Deutsche Bank, AG | Petroleo Brasileiro S.A. ADR | 01/16/08 | 83.8499 | USD | 664,923 | (539,484) |
| 587,000 | ABN AMRO | Pfizer Inc. | 01/16/08 | 23.4526 | USD | 531,235 | (581,834) |
| 95,000 | Goldman Sachs | Rayonier Inc. | 01/16/08 | 44.9000 | USD | 209,313 | (247,971) |
| 222,000 | Deutsche Bank, AG | Southern Co. | 01/16/08 | 37.6835 | USD | 209,990 | (238,060) |
| 207,000 | JPMorgan Chase, London | Spectra Energy Corp. Taiwan Semiconductor | 01/16/08 | 24.5882 | USD | 192,924 | (214,308) |
| 889,000 | Morgan Stanley | Manufacturing Co. Ltd. Tele Norte Leste Participacoes S.A. | 01/16/08 | 9.6763 | USD | 379,336 | (565,700) |
| 125,000 | Deutsche Bank, AG | ADR | 01/16/08 | 21.0828 | USD | 176,838 | (160,785) |
| 405,000 | Deutsche Bank, AG | US Bancorp | 01/16/08 | 32.6174 | USD | 571,981 | (714,739) |
| 122,000 | Deutsche Bank, AG | UST Inc. | 01/16/08 | 55.8200 | USD | 249,173 | (374,183) |
| 257,000 | Deutsche Bank, AG | Wachovia Corp. | 01/16/08 | 40.9207 | USD | 694,105 | (1,007,946) |
| 232,000 | Societe Generale | Washington Mutual, Inc. | 01/16/08 | 17.7200 | USD | 462,492 | (681,557) |
| | | | | | | \$ 24,595,314 | \$ (29,016,475) |
| | | Total Premiums Received: | \$ | 24,595,314 | | | |
| | | Total Liabilities for Call Options | | | | | |
| | | Written: | \$ | (29,016,475) | | | |

ING Global Equity Dividend and Premium Opportunity Fund

PORTFOLIO OF INVESTMENTS
as of November 30, 2007 (Unaudited) (Continued)

| Industry | Percentage of Net Assets |
|------------------------------------|-----------------------------|
| Aerospace/Defense | 1.0% |
| Agriculture | 4.9 |
| Banks | 22.6 |
| Beverages | 3.1 |
| Building Materials | 1.8 |
| Chemicals | 2.1 |
| Coal | 1.0 |
| Computers | 0.6 |
| Diversified | 0.6 |
| Diversified Financial Services | 2.1 |
| Electric | 8.3 |
| Entertainment | 1.6 |
| Food | 2.3 |
| Forest Products & Paper | 1.5 |
| Hotels | 0.6 |
| Insurance | 4.7 |
| Media | 3.3 |
| Miscellaneous Manufacturing | 1.3 |
| Oil & Gas | 9.1 |
| Pharmaceuticals | 5.2 |
| Pipelines | 1.5 |
| Purchased Options | 0.5 |
| Real Estate | 0.5 |
| Retail | 1.5 |
| Savings & Loans | 0.5 |
| Semiconductors | 1.4 |
| Shopping Centers | 1.1 |
| Telecommunications | 10.8 |
| Water | 1.6 |
| Other Assets and Liabilities - Net | 2.9 |
| Net Assets | 100.0% |

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, 2008

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, 2008

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

Date: January 29, 2008
