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New York Stock Exchange, Inc.  
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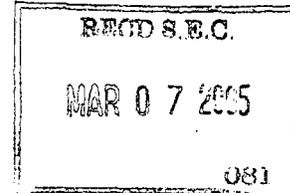
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March 7, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, ING Global Equity Dividend and Premium Opportunity Fund, Common Shares of Beneficial Interest, \$0.01 Par Value Per Share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on March 7, 2005. Tentative listing date - Not yet determined.

Sincerely,

*Paras Madho*

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