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April 10, 2018

By Email to IMshareholderproposals@sec.gov

U.S. Securities and Exchange Commission
Office of the Chief Counsel
Division of Investment Management
100 F Street, NE
Washington, DC 20549

**Re: Exchange Act Rule 14a-8: Omission of Shareholder Proposal from the
2018 Proxy Statement of Delaware Enhanced Global Dividend and
Income Fund**

Dear Sir or Madam:

We are counsel to Delaware Enhanced Global Dividend and Income Fund (the “Fund”), a closed-end management investment company registered under the Investment Company Act of 1940 (the “1940 Act”) and trading on the New York Stock Exchange under the ticker symbol “DEX”. The Fund has received a shareholder proposal (the “Proposal”), including a related supporting statement (the “Supporting Statement”), from Saba Capital Management, L.P. (the “Proponent”), for inclusion in the proxy statement and related materials associated with the Fund’s 2018 annual meeting of shareholders (the “Proxy Statement”). For the reasons discussed below, the Fund intends to omit the shareholder proposal from the Proxy Statement, and respectfully requests that the staff (the “Staff”) of the U.S. Securities and Exchange Commission (the “Commission”) confirm that it will not recommend enforcement action to the Commission if the Fund omits the shareholder proposal from the Proponent.

I. Background

The Proponent submitted a shareholder proposal to be included in the Proxy Statement for the Fund by letter dated March 7, 2018, attached hereto as Exhibit A (without enclosures). In accordance with Rule 14a-8(f)(1) under the Securities Exchange Act of 1934 (the “1934 Act”), the Fund responded with a letter dated March 19, 2018, attached hereto as Exhibit B, noting the procedural and eligibility deficiencies in the Proposal, including several false and misleading statements contained in the Supporting

Statement in violation of Rules 14a-8(i)(3) and 14a-9 under the 1934 Act. In a letter dated March 23, 2018, attached hereto as Exhibit C (without enclosures), the Proponent provided a revised version of the Supporting Statement (the “Revised Supporting Statement”), which corrected certain of the identified deficiencies, with the exception of false and misleading statements about the actions of the Fund’s Board of Trustees (the “Board”).

II. Summary of the Fund’s Position

The Revised Supporting Statement may be excluded pursuant to Rule 14a-8(i)(3) under the 1934 Act because it contains “materially false or misleading statements” in violation of the proxy rules, including Rule 14a-9. The Proponent was informed of the deficiencies and has refused to correct them. As such, the Proponent’s Proposal and the Revised Supporting Statement may be excluded from the Proxy Statement in accordance with Rule 14a-8(i)(3).

III. Discussion

The Proponent’s Proposal and the related Revised Supporting Statement may be excluded from the Proxy Statement because they violate the prohibition on “materially false or misleading statements” contained in Rule 14a-8(i)(3). Specifically, Rule 14a-8(i)(3) allows for the exclusion of proposals or supporting statements that are “contrary to any of the Commission’s proxy rules, including Rule 14a-9.” Rule 14a-9 prohibits solicitation by means of any material “containing any statement which, at the time and in the light of the circumstances under which it is made, is false or misleading with respect to any material fact. . . .” In addition, Note (b) to Rule 14a-9 states that material may be considered misleading, depending upon particular facts and circumstances, “which directly or indirectly impugns character, integrity or personal reputation . . . without factual foundation.”

The Proponent’s Revised Supporting Statement contains materially false and misleading statements about the actions of the Fund’s Board, and impugns the Board’s reputation without factual foundation. In discussing the Fund’s historic discount to net asset value in its Revised Supporting Statement (which the Proponent conflates with the Fund’s “performance”), the Proponent makes the following false and misleading statements about the Board:

- “Compounding the problem, the Board has done little to address the adviser’s poor performance.”
- “[T]he Board has not been able to effectively manage the Fund’s discount, nor have they taken action to address its adviser’s perpetual underperformance.”

The Revised Supporting Statement falsely claims that “the Board has done little” and has not “taken action” to address the Fund’s discount. However, in July 2016, the Board announced an open-market share repurchase program to authorize the Fund to purchase up to 10% of the Fund’s common shares in open-market transactions, at the discretion of management, for the purpose of addressing the Fund’s discount, and the Fund began making open-market share repurchases in September 2016. Additionally, on March 1, 2018, prior to the submission of the Proposal, the Board announced a change to the Fund’s Managed Distribution Plan (“MDP”), to provide Fund shareholders with distributions on a monthly basis at a targeted distribution rate of 10% of the Fund’s average NAV. The Fund publicly stated in its press release that the purpose of the revised MDP was to address the Fund’s discount. Fund shareholders have already received their first distribution under the revised MDP.

Both the revised MDP and the share repurchase program were adopted in an effort to reduce the Fund’s discount, and they were described as such to Fund shareholders. It is therefore factually incorrect to say that the Board has not taken any action to address the Fund’s discount. Following the adoption of the revised MDP, the Fund’s discount has narrowed considerably and currently stands at -5.98% as of April 9, 2018.

Contrary to the Proponent’s Revised Supporting Statement, the Board has indeed taken action with the stated purpose of addressing the Fund’s discount, which makes the Proponent’s related statements both false and misleading under Rule 14a-9. In addition, by falsely claiming inaction by the Board, the proponent also impugns the Board’s “character, integrity or personal reputation . . . without factual foundation,” as described in the example set forth in Note (b) to Rule 14a-9. Because the Revised Supporting Statement contains false and misleading statements about the lack of action by the Board and thereby impugns the Board’s character, of which the Proponent has been notified but has refused to cure, the Fund believes that the Proposal and the related Revised Supporting Statement may be excluded from its Proxy Statement pursuant to Rule 14a-8(i)(3).

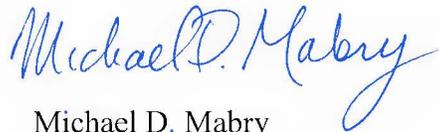
IV. Conclusion

On the basis of the foregoing, the Fund respectfully requests the concurrence of the Staff that the Proposal and the Revised Supporting Statement may be excluded from the Proxy Statement.

We would be happy to provide you with any additional information or answer any questions that you may have. Should you disagree with the conclusions set forth herein, we respectfully request the opportunity to confer with you prior to the determination of the Staff’s final position. Please do not hesitate to call me at (215) 564-8011 or email me at mmabry@stradley.com if I may be of any further assistance in this matter.

In accordance with the webpage of the Division of Investment Management of the SEC,¹ the undersigned, on behalf of the Fund, has submitted a portable document format (pdf) copy of this letter and the exhibits referred to in this letter, via email to IMshareholderproposals@sec.gov. Also in accordance with Rule 14a-8(j)(1), a copy of this letter and the accompanying exhibits are being forwarded to the Proponent, as formal notice of the Fund's intention to omit the Proposal and the Revised Supporting Statement from the Proxy Statement.

Very truly yours,



Michael D. Mabry

Attachments

cc: Michael D'Angelo, Esq.
David Connor, Esq.

¹ <https://www.sec.gov/divisions/investment/imcontact.htm>.



March 7, 2018

VIA EMAIL

Delaware Enhanced Global Dividend and Income Fund
Mr. David F. Connor
Secretary
2005 Market Street
Philadelphia, PA 19103-7094

Re: Delaware Enhanced Global Dividend and Income (the "Fund")

Dear Mr. Connor:

As you know, we represent certain investment funds managed by Saba Capital Management, L.P. ("Saba") that collectively own approximately 1.9 million common shares, or approximately 12%, of the outstanding common shares of the Fund.

This letter shall serve as notice to the Fund as to Saba's timely submittal of a shareholder proposal pursuant to Rule 14a-8 of the Securities Exchange Act of 1934 for presentation to the Fund's shareholders at the Fund's next annual shareholders' meeting anticipated to be held on or around August 2018, or any postponement or adjournment thereof (the "Meeting"). Following the submission of this proposal, Saba will submit a shareholder notice of its intent to nominate persons for election as trustees at the next annual meeting of shareholders of the Fund.

Saba's Rule 14a-8 shareholder proposal (the "Proposal") is as follows:

PROPOSAL

"BE IT RESOLVED, that the shareholders of Delaware Enhanced Global Dividend and Income Fund (the "Fund"), request that the Board of Trustees (the "Board") consider authorizing a self-tender offer for all outstanding common shares of the Fund at or close to net asset value ("NAV"). If more than 50% of the Fund's outstanding shares are submitted for tender, the tender offer should be cancelled and the Fund should be liquidated or converted into an open-end mutual fund.

SUPPORTING STATEMENT

March 7, 2018

Board of Trustees of Delaware Enhanced Global Dividend and Income Fund

Page 2

A fund's NAV is the total value of a fund's assets minus its liabilities. When compared to an index, it provides investors and Boards with a way to examine whether an adviser is meeting or exceeding benchmark returns.

The Fund's long-term performance has been disappointing. The Fund has traded at an average discount to NAV of more than 12% over the last three years.

When funds underperform, investors require: (1) a thoughtful and thorough explanation of management's recent decisions, and (2) the Board's plan going forward. Neither of these proactive steps have been offered by the Board, which is why we believe the Fund's underperformance has also led to perpetually wide discounts.

The Fund's excessive discount level indicates that the market has lost faith in the Fund's adviser's ability to significantly add to shareholder value. Compounding the problem, the Board has done little to address the adviser's poor performance.

Similar to many other recent corporate actions in the closed end fund space, shareholders should have the opportunity to realize a price for their shares close to NAV. Toward that end, the Board should consider authorizing a self-tender offer for all outstanding shares of the Fund at or close to NAV. If a majority of the Fund's outstanding shares are tendered, that would demonstrate that there is insufficient shareholder support for continuing the Fund as a closed-end fund. In that case, the tender offer should be cancelled and the Fund should be liquidated or converted into an open-end mutual fund.

The Fund and Board are likely to come up with a litany of arguments against our Proposal but the simple fact of the matter is that the Board has not been able to effectively manage the Fund's discount, nor have they taken action to address its adviser's perpetual underperformance.

Please vote **FOR** the Proposal and tell the Fund's Board that you want it to take action to collapse the Fund's discount and increase shareholder value.

END OF PROPOSAL

March 7, 2018
Board of Trustees of Delaware Enhanced Global Dividend and Income Fund

Page 3

We began purchasing the shares as early as 2013. As is required by Rule 14a-8 of the Securities Exchange Act of 1934, attached are letters from National Financial Services verifying that the Saba fund referenced therein continuously and beneficially owned shares having a market value of \$2,000 or more for at least one year prior to the date of the submittal of the above Proposal. Saba intends to continue to hold the shares referenced through the date of the Meeting.

Please notify us as soon as possible if you would like any further information or if you believe this notice is deficient in any way or if additional information is required so that Saba may promptly provide it to you in order to cure any deficiency.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in cursive script that reads "M. D'Angelo".

Michael D'Angelo
General Counsel

March 19, 2018

VIA EMAIL and FEDERAL EXPRESS

Michael D'Angelo, Esquire
 General Counsel
 Saba Capital Management, L.P.
 405 Lexington Avenue, 58th Floor
 New York, NY 10174

2005 Market St.
 Philadelphia, PA 19103-7094

Re: Delaware Enhanced Global Dividend and Income Fund (the "Fund")

Dear Mr. D'Angelo:

We are in receipt of your letter (the "Proposal Letter") on behalf of Saba Capital Management, L.P. ("Saba") dated March 7, 2018, which includes your shareholder proposal and supporting statement (the "Supporting Statement") to be included in the Fund's proxy statement for its 2018 annual meeting of shareholders (the "Annual Meeting"). We are also in receipt of your notice to nominate trustees ("Notice") dated March 9, 2018. Lastly, we are in receipt of your certification of ownership of the Fund's securities (the "Ownership Certification") dated March 2, 2018. Our comments to the Supporting Statement, Notice, and Ownership Certification are set forth below.

1. Ownership Certification

The Ownership Certification represents that Saba continuously held a minimum of \$2,000 in market value, or 1% of the outstanding shares of the Fund, from November 6, 2015 to March 2, 2018. However, Rule 14a-8(b) under the Securities Exchange Act of 1934 (the "1934 Act") requires that the relevant securities be continuously held as of the date of the proposal submission. Please provide certification representing that Saba continuously held securities of the Fund up through March 7, 2018, the date of the Proposal Letter. Please also provide evidence that, during the year ended March 7, 2018, Saba did not loan out its shares of the Fund so as to decrease its ownership of unloaned Fund shares at any point during that period to less than \$2,000 in market value or less than 1% of the Fund's securities.

2. Supporting Statement

We believe that your Supporting Statement violates Rule 14a-8(i)(3) under the 1934 Act because it contains several statements that are "false or misleading with respect to [a] material fact" for purposes of Rule 14a-9 under the 1934 Act. In particular:

- The Supporting Statement conflates the Fund's discount to net asset value ("NAV") with the Fund's performance, characterizing "the Fund's long-term performance" as "disappointing." In fact, for the year ended December 31, 2017, the Fund's total return was 19.17% at NAV and 26.79% at market, and the Fund is ranked first in its Lipper category for 10-year performance at both NAV and market. Therefore, please revise the Supporting Statement to refer to the Fund's discount rather than its performance, and remove references to the Fund's "underperformance." In addition, please provide the measurement date for the statement that "The Fund has traded at an average discount to NAV of more than 12% over the last three years."
- The Supporting Statement states that the Board has offered neither "a thoughtful and thorough explanation of management's recent decisions" nor a "plan going forward" for the Fund's

“underperformance.” In fact, as you are aware, the Board announced a change to the Managed Distribution Plan (“MDP”) with the addition of a targeted distribution rate of 10% of the Fund’s average NAV on March 1, 2018. The revised MDP is anticipated to significantly increase distributions to shareholders. Additionally, in July 2016, the Board announced an open-market share repurchase program to authorize the Fund to purchase up to 10% of the Fund’s common shares in open-market transactions, at the discretion of management, in an effort to reduce the Fund’s discount. Both of these Board actions were described in detail in the related press releases, and the share repurchase program has also been covered in detail in the Fund’s shareholder reports. The revised MDP will similarly be discussed in future shareholder reports. Please remove these erroneous statements about the Board’s actions and plans from the Supporting Statement.

- The Supporting Statement refers to the Fund’s “excessive discount level.” As of March 6, 2018, the day before you sent the Proposal Letter, the Fund’s discount was -6.27%. Moreover, since the announcement of the revised MDP, the Fund’s discount to NAV has substantially narrowed and as of March 16, 2018, stands at -4.33%. Please remove references from the Supporting Statement characterizing the Fund’s discount as “excessive.”

3. Notice

We also have identified the following inaccuracies in the Notice:

- The Notice incorrectly references “Section 2(d) of the Amended and Restated By-Laws of the Trust” on page 3, when there is in fact no Section 2(d) of the Fund’s Amended and Restated By-Laws.
- The Notice incorrectly characterizes the relevant voting standard for the election of Trustees of the Fund (the “Election”). At the bottom of each Saba nominee information page in Annex A (“Nominee Information Page”), the incumbent Trustee that each Saba nominee would replace if elected is listed. Since the nominees for the Fund’s Board are elected by plurality, the Trustees receiving the most votes in the Election will be elected, regardless of any replacement designations.

* * *

Please provide the revised Supporting Statement and revised Ownership Certification by April 2, 2018.

Very truly yours,



Michael Dresnin



Saba | Capital

As of March 7, 2018

VIA EMAIL

Delaware Enhanced Global Dividend and Income Fund
Mr. David F. Connor
Secretary
2005 Market Street
Philadelphia, PA 19103-7094

Re: Delaware Enhanced Global Dividend and Income (the "Fund")

Dear Mr. Connor:

As you know, we represent certain investment funds managed by Saba Capital Management, L.P. ("Saba") that collectively own approximately 1.9 million common shares, or approximately 12%, of the outstanding common shares of the Fund.

This letter shall serve as notice to the Fund as to Saba's timely submittal of a shareholder proposal pursuant to Rule 14a-8 of the Securities Exchange Act of 1934 for presentation to the Fund's shareholders at the Fund's next annual shareholders' meeting anticipated to be held on or around August 2018, or any postponement or adjournment thereof (the "Meeting"). Following the submission of this proposal, Saba will submit a shareholder notice of its intent to nominate persons for election as trustees at the next annual meeting of shareholders of the Fund.

Saba's Rule 14a-8 shareholder proposal (the "Proposal") is as follows:

PROPOSAL

"BE IT RESOLVED, that the shareholders of Delaware Enhanced Global Dividend and Income Fund (the "Fund"), request that the Board of Trustees (the "Board") consider authorizing a self-tender offer for all outstanding common shares of the Fund at or close to net asset value ("NAV"). If more than 50% of the Fund's outstanding shares are submitted for tender, the tender offer should be cancelled and the Fund should be liquidated or converted into an open-end mutual fund.

SUPPORTING STATEMENT

A fund's NAV is the total value of a fund's assets minus its liabilities. When compared to an index, it provides investors and Boards with a way to examine whether an adviser is meeting or exceeding benchmark returns.

The Fund's long-term performance has been disappointing. As of March 1, 2018, the Fund has traded at an average discount to NAV of more than 13% over the last three years.

When funds underperform, investors require a thoughtful and thorough: (1) explanation of management's recent decisions, and (2) plan going forward. Neither of these proactive steps have been offered by the Board, which is why we believe the Fund's underperformance has also led to perpetually wide discounts.

The Fund's excessive discount level indicates that the market has lost faith in the Fund's adviser's ability to significantly add to shareholder value. Compounding the problem, the Board has done little to address the adviser's poor performance.

Similar to many other recent corporate actions in the closed end fund space, shareholders should have the opportunity to realize a price for their shares close to NAV. Toward that end, the Board should consider authorizing a self-tender offer for all outstanding shares of the Fund at or close to NAV. If a majority of the Fund's outstanding shares are tendered, that would demonstrate that there is insufficient shareholder support for continuing the Fund as a closed-end fund. In that case, the tender offer should be cancelled and the Fund should be liquidated or converted into an open-end mutual fund.

The Fund and Board are likely to come up with a litany of arguments against our Proposal but the simple fact of the matter is that the Board has not been able to effectively manage the Fund's discount, nor have they taken action to address its adviser's perpetual underperformance.

Please vote **FOR** the Proposal and tell the Fund's Board that you want it to take action to collapse the Fund's discount and increase shareholder value.

END OF PROPOSAL

Page 3

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Please notify us as soon as possible if you would like any further information or if you believe this notice is deficient in any way or if additional information is required so that Saba may promptly provide it to you in order to cure any deficiency.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in cursive script that reads "M. D'Angelo".

Michael D'Angelo
General Counsel