UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940 Release No. 31027/ April 23, 2014

In the Matter of

ING GLOBAL STRATEGIC INCOME

7337 E Doubletree Ranch Rd., Suite 100

Scottsdale, AZ 85258

(811-22681) :

ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940 DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT COMPANY

ING Global Strategic Income Fund filed an application on March 7, 2014, requesting an order under section 8(f) of the Act declaring that it has ceased to be an investment company.

On March 28, 2014, a notice of filing of the application was issued (Investment Company Act Release No. 30998). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, that applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, under section 8(f) of the Act, that applicant's registration under the Act shall forthwith cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

Kevin M. O'Neill Deputy Secretary