S&P 500 GEARED Fund Inc. Form DEFA14A March 13, 2009

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of the

Securities Exchange Act of 1934

(Amendment No. __)

Filed by the Registrant x		Filed by a Party other than the Registrant "			
Check the appropriate box:					
	Preliminary Proxy Statement				
	Definitive Proxy Statement				
	Confidential, for Use of the Com	nmission Only (as permitted by Rule 14a-6(e)(2))			
X	Definitive Additional Materials				
	Soliciting Material Pursuant to §2-	40.14a-12			

S&P 500® GEAREDSM FUND INC.

DEFINED STRATEGY FUND INC.

S&P 500® COVERED CALL FUND INC.

DOW 30SM PREMIUM & DIVIDEND INCOME FUND INC.

Edgar Filing: S&P 500 GEARED Fund Inc. - Form DEFA14A ENHANCED S&P 500® COVERED CALL FUND INC.

SMALL CAP PREMIUM & DIVIDEND INCOME FUND INC.

GLOBAL INCOME & CURRENCY FUND INC.

NASDAQ PREMIUM INCOME & GROWTH FUND INC.

DOW 30^{SM} ENHANCED PREMIUM & INCOME FUND INC.

MLP & STRATEGIC EQUITY FUND INC.

(Name of	Registrant	oc Specifi	ad In	Ite Cl	nortor

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- " No fee required.
- " Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
 - (1) Title of each class of securities to which the transaction applies:
 - (2) Aggregate number of securities to which the transaction applies:

Edgar Filing: S&P 500 GEARED Fund Inc. - Form DEFA14A

Per unit price or other underlying value of the transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

(4)	Proposed maximum aggregate value of the transaction:
(5)	Total for paid:
(5)	Total fee paid:
Fee p	aid previously with preliminary materials.
Check was p	k box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee baid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.
(1)	Amount Previously Paid:
(2)	Form, Schedule or Registration Statement No.:
(3)	Filing Party:
(4)	Date Filed: