Boyer John V Form 3 January 26, 2010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *

Boyer John V

(Last)

(First) (Middle)

Statement

(Month/Day/Year)

01/26/2010

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

ING Infrastructure, Industrials & Materials Fund [IDE]

4. Relationship of Reporting Person(s) to Issuer

5. If Amendment, Date Original

Filed(Month/Day/Year)

7337 E. DOUBLETREE RANCH RD.

(Street)

(Check all applicable)

10% Owner _X__ Director Officer Other (give title below) (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)

X Form filed by One Reporting Person

Form filed by More than One

Reporting Person

4. Nature of Indirect Beneficial

SCOTTSDALE, AZÂ 85258

(City) (State) (Zip)

1. Title of Security (Instr. 4)

2. Amount of Securities

Beneficially Owned

(Instr. 4)

Table I - Non-Derivative Securities Beneficially Owned

Ownership Form:

Ownership (Instr. 5)

Direct (D) or Indirect (I) (Instr. 5)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)

4. Conversion or Exercise Price of

5. Ownership Form of Derivative

6. Nature of Indirect Beneficial Ownership (Instr. 5)

Date Exercisable

Expiration Title Date

Amount or Number of

Shares

Derivative Security

Security: Direct (D) or Indirect (I)

1

(Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Boyer John V				
7337 E. DOUBLETREE RANCH RD.	ÂΧ	Â	Â	Â
SCOTTSDALE. AZ 85258				

Signatures

Michael Gioffre 01/26/2010

**Signature of Date
Reporting Person

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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