

ING Emerging Markets High Dividend Equity Fund  
Form AW  
April 27, 2011

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Mr. Brion Thompson

U.S. Securities and Exchange Commission

Division of Investment Management

100 F Street N.E.  
Washington, DC 20549-2736

RE:

**Request to Withdraw the Registration Statement and Post-Effective**

**Amendment No. 8 filed by ING Emerging Markets High Dividend**

**Equity Fund**

**SEC File Numbers: 333-168091/811-22438**

**CIK Number: 0001496292**

Dear Mr. Thompson:

On April 26, 2011, ING Emerging Markets High Dividend Equity Fund (the Registrant ) inadvertently filed as a Post-Effective Amendment under the Securities Act of 1933, as amended (the Securities Act ), a Registration Statement and Post-Effective Amendment No. 8 under the Investment Company Act of 1940, as amended (the 1940 Act ), to the Registrant's Registration Statement on Form N-2 (the Post-Effective Amendment ) (Accession No. 0001104659-11-022547).

The Registrant intended to file this Post-Effective Amendment as an immediately effective new registration statement on Form N-2 filed pursuant to Rule 462(b) of the Securities Act. The Registrant respectfully requests the withdrawal of the Post-Effective Amendment and has filed an identical Registration Statement and Post-Effective Amendment

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No. 8 under the 1940 Act pursuant to Rule 462(b) of the Securities Act as originally intended.

Pursuant to Rule 477 promulgated under the Securities Act, the Registrant hereby respectfully requests the withdrawal of this Post-Effective Amendment.

The Registrant confirms that no securities have been sold in connection with this Post-Effective Amendment.

Yours truly,

/s/ Paul A. Caldarelli

Paul A. Caldarelli

Assistant Secretary

cc:

Huey P. Falgout, Jr., Esq.

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