Powers David R Form 3 January 26, 2010

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

OMB APPROVAL

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3235-0104

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF Expires: January 31, 2005

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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

SECURITIES

30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *

Powers David R

(Last)

(First)

(Street)

(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)

(Check all applicable)

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

Vice President

6. Individual or Joint/Group

Filing(Check Applicable Line) _X_ Form filed by One Reporting

Person

Form filed by More than One

Reporting Person

NEW YORK, NYÂ 10169

(City) (State)

1. Title of Security

(Instr. 4)

230 PARK AVENUE

(Zip)

Table I - Non-Derivative Securities Beneficially Owned

2. Amount of Securities Beneficially Owned

(Instr. 4)

Ownership Form:

4. Nature of Indirect Beneficial 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. 5. Conversion or Exercise Price of Derivative Security: Security Direct (D)

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

Expiration Date Exercisable Date

Amount or Title Number of Shares

(I) (Instr. 5)

or Indirect

1

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

Powers David R

230 PARK AVENUE \hat{A} \hat{A} \hat{A} Vice President \hat{A}

NEW YORK, NYÂ 10169

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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