

Dow 30 Enhanced Premium & Income Fund Inc.  
Form DEFA14A  
March 17, 2008

**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

Filed by a Party other than the Registrant

Check the appropriate box:

Preliminary Proxy Statement

**Confidential, for Use of the Commission Only** (as permitted by Rule 14a-6(e)(2))

Revised Definitive Proxy Statement

Definitive Additional Materials

Soliciting Material Pursuant to §240.14a-12

**DEFINED STRATEGY FUND INC.**

**DOW 30<sup>SM</sup> PREMIUM & DIVIDEND INCOME FUND INC.**

**ENHANCED S&P 500<sup>®</sup> COVERED CALL FUND INC.**

**S&P 500<sup>®</sup> COVERED CALL FUND INC.**

**S&P 500® GEARED<sup>SM</sup> FUND INC.**

**SMALL CAP PREMIUM & DIVIDEND INCOME FUND INC.**

**GLOBAL INCOME & CURRENCY FUND INC.**

**NASDAQ PREMIUM INCOME & GROWTH FUND INC.**

**DOW 30<sup>SM</sup> ENHANCED PREMIUM & INCOME FUND INC.**

**MLP & STRATEGIC EQUITY FUND INC.**

**(Name of Registrant as Specified In Its Charter)**

**(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:

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(2) Aggregate number of securities to which the transaction applies:

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(3) 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):

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(4) Proposed maximum aggregate value of the transaction:

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(5) Total fee paid:

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Fee paid previously with preliminary materials.

Check 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 was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

(1) Amount Previously Paid:

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(2) Form, Schedule or Registration Statement No.:

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(3) Filing Party:

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(4) Date Filed:

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