

ING Infrastructure, Industrials & Materials Fund
Form 8-A12B
January 04, 2010

As filed with the Securities and Exchange Commission on January 4, 2010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-A

For Registration of Certain Classes of Securities

Pursuant to Section 12(b) or 12(g) of the

Securities Exchange Act of 1934

ING Infrastructure, Industrials and Materials Fund

(Exact name of registrant as specified in its charter)

Delaware
(State of Incorporation)

26-1598407
(IRS Employer Identification
Number)

7337 East Doubletree Ranch Road

Scottsdale, AZ
(Address of principal executive offices)

85258
(Zip Code)

If this Form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box. x

If this Form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box. o

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Securities Act registration statement file number to which this form relates: **333-147343**

Securities to be registered pursuant to Section 12(b) of the Act:

Title of Each Class to be so Registered	Name of Each Exchange on Which Each Class is to be Registered
Common shares of beneficial interest, \$0.01 Par Value Per Share	New York Stock Exchange

Securities to be registered pursuant to Section 12(g) of the Act:

None

(Title of class)

Item 1. Description of Registrant's Securities to be Registered

The securities to be registered hereby are shares of beneficial interest (the *Shares*) of ING Infrastructure, Industrials and Materials Fund (the *Fund*). The description of the Shares contained in the section entitled "Description of Shares" in the Prospectus included in the Fund's Registration Statement on Form N-2 (File Nos. 333-147343 and 811-22144), filed with the Securities and Exchange Commission on November 13, 2007, as amended from time to time (the *Registration Statement*), is hereby incorporated by reference herein. Any form of prospectus or prospectus supplement to the Registration Statement that includes such descriptions and that are subsequently filed are hereby also incorporated by reference herein.

Item 2. Exhibits

Pursuant to the Instructions as to Exhibits, no exhibits are filed herewith or incorporated herein by reference.

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized, on the 4th day of January, 2010.

ING INFRASTRUCTURE, INDUSTRIALS AND
MATERIALS FUND

By: /s/ Huey P. Falgout
Huey P. Falgout, Jr.
Secretary