

Dow 30 Enhanced Premium & Income Fund Inc.
Form DEFA14A
March 14, 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 30SM PREMIUM & DIVIDEND INCOME FUND INC.

ENHANCED S&P 500[®] COVERED CALL FUND INC.

S&P 500[®] COVERED CALL FUND INC.

S&P 500® GEAREDSM FUND INC.

SMALL CAP PREMIUM & DIVIDEND INCOME FUND INC.

GLOBAL INCOME & CURRENCY FUND INC.

NASDAQ PREMIUM INCOME & GROWTH FUND INC.

DOW 30SM 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:

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

(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):

(4) Proposed maximum aggregate value of the transaction:

(5) Total fee paid:

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:

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

(3) Filing Party:

(4) Date Filed:

Important Notice Regarding the Availability of Proxy Materials for the Stockholder Meeting to be held on April 25, 2008.

This communication presents only an overview of the more complete proxy materials that are available to you on the Internet. We encourage you to access and review all of the important information contained in the proxy materials before voting.

This is the Notice of the 2008 Annual Meeting of Stockholders of the investment company named herein.

The following materials are available for view:

Combined Proxy Statement and Proxy Card

To view this material, have the 12-digit Control #(s) available and visit: www.proxyvote.com

If you would like to receive a paper or e-mail copy of the above listed documents, please request one as instructed below, on or before April 18, 2008.

There is no charge to you for requesting a copy.

To request material: **Internet:** www.proxyvote.com **Telephone:** 1-800-579-1639 ****Email:** sendmaterial@proxyvote.com

** If requesting material by e-mail, please send a blank e-mail with the **12-digit Control# (located on the following page)** in the subject line. Requests, instructions and other inquiries will **NOT** be forwarded to your investment advisor.

IQ FUNDS

View Materials Online

To view your proxy materials online, go to www.proxyvote.com. Have the 12-digit control #(s) available when you access the website and follow the instructions.

IQ FUNDS

C/O PROXY TABULATOR

P.O. BOX 9112

FARMINGDALE, NY 11735

Meeting Location

The ANNUAL Meeting for stockholders as of the close of business on February 26, 2008

is to be held on April 25, 2008 at 9:00 A.M.

at: IQ Investment Advisors LLC
800 Scudders Mill Road
Plainsboro, NJ 08536

Voting items

1. ELECTION OF DIRECTORS

- (01) Paul Glasserman
- (02) Steven W. Kohlhagen
- (03) William J. Rainer
- (04) Laura S. Unger

2. In the discretion of such proxies, upon such other business as may properly come before the meeting or any adjournment or postponement thereof.

