

SCOTTSDALE, Ariz., Jan. 15, 2014 /PRNewswire/ -- ING Infrastructure, Industrials and Materials Fund (NYSE: [IDE](#)) today announced important information concerning its distribution declared in December 2013

. This press release is issued as required by the Fund's Managed Distribution Plan (the "Plan") and an exemptive order received from the U.S. Securities and Exchange Commission. The Board of Trustees has approved the implementation of the Plan to make quarterly cash distributions to common shareholders, stated in terms of a fixed amount per common share. This information is sent to you for informational purposes only and is an estimate of the sources of the December distribution. It is not determinative of the tax character of the Fund's distributions for the 2013 calendar year. Shareholders should note that the Fund's total regular distribution amount is subject to change as a result of market conditions or other factors.

The amounts and sources of distributions reported in this notice are estimates, are not being provided for tax reporting purposes and the distribution may later be determined to be from other sources including realized short-term gains, long-term gains, to the extent permitted by law, and return of capital. The actual amounts and sources for tax reporting purposes will depend upon the Fund's investment experience during the remainder of its fiscal year and may be subject to changes based on tax regulations. The Fund will send you a Form 1099-DIV for the calendar year that will tell you how to report these distributions for federal income tax purposes.

**Distribution Period:** Fourth Quarter 2013, Payable January 15, 2014 **Distribution Amount per Common Share:** \$0  
.405

The following table sets forth an estimate of the sources of the Fund's December distribution and its cumulative distributions paid this fiscal year to date. Amounts are expressed on a per common share basis and as a percentage of the distribution amount.

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## ING Infrastructure, Industrials and Materials Fund

Source

Current Distribution

% of Current Distribution

Cumulative Distributions for the Fiscal Year-to-Date

% of the Cumulative Distributions for the Fiscal Year-to-Date

Net Investment Income

\$ 0.013

3.16%

\$ 0.289

17.87%

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### Net Realized Short-Term Capital Gains

\$ 0.000

0.00%

\$ 0.000

0.00%

### Net Realized Long-Term Capital Gains

\$ 0.203

50.21%

\$ 0.203

12.55%

### Return of Capital or Other Capital Source(s)

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\$ 0.189

46.63%

\$ 1.127

68.58%

Total per common share

\$ 0.405

100.00%

\$ 1.620

100.00%

<sup>1</sup> The Fund's fiscal year is March 1, 2013 to February 28, 2014.

**IMPORTANT DISCLOSURE:** You should not draw any conclusions about the Fund's investment performance from the amount of this distribution or from the terms of the Fund's Plan. The Fund estimates that it has distributed more than its income and net realized capital

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gains; therefore, a portion of your distribution may be a return of capital. A return of capital may occur for example, when some or all of the money that you invested in the Fund is paid back to you. A return of capital distribution does not necessarily reflect the Fund's investment performance and should not be confused with 'yield' or 'income.' The amounts and sources of distributions reported in the Section 19(a) Notice are only estimates and are not being provided for tax reporting purposes. The actual amounts and sources of the amounts for tax reporting purposes will depend upon the Fund's investment experience during the remainder of its fiscal year and may be subject to changes based on tax regulations. The Fund will send you a Form 1099-DIV for the calendar year that will tell you how to report these distributions for federal income tax purposes.

Set forth in the table below is information relating to the Fund's performance based on its net asset value (NAV) for certain periods.

Average annual total return at NAV for the inception to date period ended on November 30, 2013

9.69%

Annualized current distribution rate expressed as a percentage of NAV as of November 30, 2013

8.52%

Cumulative total return at NAV for the fiscal year through November 30, 2013

11.62%

Cumulative fiscal year to date distribution rate as a percentage of NAV as of November 30, 2013

6.39%

1 Average annual total return at NAV represents the simple arithmetic average of the annual NAV total

2 The annualized current distribution rate is the cumulative distribution rate annualized as a percentage

3 Cumulative total return at NAV is the percentage change in the Fund's NAV for the period from the be

4 Cumulative fiscal year distribution rate for the period from the year-to-date period as a percentage of t

**Past performance is no guarantee of future results. The performance quoted represents past per**

**The prospectus should be read carefully before investing. Consider the Fund's investment objective, risks, and charges and expenses carefully before investing. To obtain a prospectus, please call ING Investments Distributor, LLC at (800) 992-0180 or at [www.inginvestment.com](http://www.inginvestment.com)**

ING U.S. Investment Management, which plans to rebrand as Voya Investment Management in May 2014, is a leading active asset management firm. As of September 30, 2013, ING U.S. IM manages \$196 billion for affiliated and external institutions as well as for individual investors. Drawing on 40 years of history in investment management, ING U.S. IM has the experience and resources to provide

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clients with investment solutions with an emphasis on equities, fixed income, and multi-asset and income strategies. For more information, visit <http://inginvestment.com>

SHAREHOLDER INQUIRIES: ING Funds Shareholder Services at (800) 992-0180; [www.ingfunds.com](http://www.ingfunds.com)

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