STEIGER HEIDI L Form 3 May 02, 2007 FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 OMB

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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 30(h) of the Investment Company Act of 1940

OMB APPROVAL

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(Print or Type Responses)

1. Name and Address of Reporting Person <u>*</u> STEIGER HEIDI L			2. Date of Event Requiring Statement (Month/Day/Year) 04/23/2007	³ 3. Issuer Name and Ticker or Trading Symbol Eaton Vance Tax-Managed Diversified Equity Income Fund [ETY]				
(Last)	(First)	(Middle)	04/23/2007	4. Relationship of Reporting Person(s) to Issuer		5. If Amendment, Date Original Filed(Month/Day/Year)		
THE EATO BUILDING STREET				(Check all applicable) XDirector10% Owner OfficerOther (give title below) (specify below)			 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting 	
BOSTON, MA 02109							Person Form filed by More than One Reporting Person	
(City)	(State)	(Zip)	Table I - I	Non-Derivat	ive Securiti	ies Be	neficially Owned	
1.Title of Secu (Instr. 4)	rity		2. Amount o Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		ture of Indirect Beneficial ership . 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	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership (Instr. 5)
		(Instr. 4)	Price of	Derivative	
		Title	Derivative	Security:	
			Security	Direct (D)	

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Date	Expiration	Amount or	or Indirect
Exercisable	Date	Number of	(I)
		Shares	(Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships				
	Director	10% Owner	Officer	Other	
STEIGER HEIDI L THE EATON VANCE BUILDING 255 STATE STREET BOSTON, MA 02109	ÂX	Â	Â	Â	
Signatures					
By: Paul M. O'Neil / Attorney in Fact	05/02/2007				
**Signature of Reporting Person		Date			
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.