



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 5, 2007

Mr. Thomas W. Martin  
Chairman, CEO and President  
100 Fifth Avenue, 4<sup>th</sup> Floor  
New York, NY 10011

RE: **Forms 8-K Item 4.01 filed November 30, 2007 for:**

- **ICON Income Fund Eight A L.P. – File #333-54011**
- **ICON Income Fund Eight B L.P. – File #333-37504-01**
- **ICON Income Fund Nine, LLC – File #0-50217**
- **ICON Income Fund Ten, LLC – File #0-50654**
- **ICON Leasing Fund Eleven, LLC – File #0-51916**
- **ICON Leasing Fund Twelve, LLC – File #333-138661**

Dear Mr. Martin:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

1. We note your disclosures concerning the reportable event with regard to the internal controls of the general partner. Please provide us with a schedule of your fiscal year end fourth quarter adjustments to close the books, or adjustments recorded in connection with or as a result of the audit. Clearly explain the reason for each adjustment. For each adjustment, show us the impact on pre-tax net loss. Quantify the net effect of all adjustments on pre-tax net income (loss). Also, tell us why none of the adjustments relate to prior period. Explain in detail why you believe the timing of each adjustment is appropriate. In addition, provide us with any letter or written communication to and from the former accountants regarding any disagreements or reportable events to management or the Audit Committee. Please note that you should file a response letter via Edgar for each Fund as detailed in the subject line item.

Thomas W. Martin  
Chairman, CEO and President  
December 5, 2007  
Page 2

2. We note your disclosures in your December 31, 2006 Forms 10-K and 2007 Forms 10-Q in which you concluded your disclosure controls and procedures were effective, "except as noted below." Please amend each 10-K and 10-Q that contains this language to delete the qualification and to provide an unqualified conclusion as to the effectiveness of your disclosure controls and procedures. It is not appropriate to indicate that your disclosure controls and procedures are effective subject to certain limitations. You must clearly state whether or not the disclosure controls and procedures are effective. Also, disclose the reasons why the controls and procedures are not effective.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please file your supplemental response via EDGAR in response to these comments within 5 business days of the date of this letter. Please note that if you require longer than 5 business days to respond, you should contact the staff immediately to request additional time. You may wish to provide us with marked copies of each amended filing to expedite our review. Direct any questions regarding the above to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant