



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 2, 2007

By U.S. Mail and Facsimile

Mr. Michael A. Reisner  
Chief Financial Officer  
ICON Capital Corporation  
100 Fifth Avenue, 4<sup>th</sup> Floor  
New York, New York 10011

**Re:   ICON Income Fund Nine, LLC – (File No. 000-50217)  
      Form 10-K for the Fiscal Year Ended December 31, 2005  
      Form 10-K/A for the Fiscal Year Ended December 31, 2005**

**ICON Income Fund Ten, LLC – (File No. 000-50654)  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Form 10-Q for the Fiscal Quarter Ended March 31, 2006  
Form 10-Q for the Fiscal Quarter Ended June 30, 2006  
Form 10-Q for the Fiscal Quarter Ended September 30, 2006**

Dear Mr. Reisner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, you may contact Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief