



DIVISION OF
CORPORATION FINANCE

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

January 29, 2020

Michael Reisner
Co-Chief Executive Officer and Co-President
ICON Leasing Fund Twelve Liquidating Trust
3 Park Avenue, 36th Floor
New York, NY 10016

Re: ICON Leasing Fund Twelve Liquidating Trust
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed March 22, 2019
File No. 000-53189

Dear Mr. Reisner:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services