



DIVISION OF
CORPORATION FINANCE

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

January 8, 2015

Via E-mail

Ms. Christine Yap, Principal Financial and Accounting Officer
ICON Equipment & Corporate Infrastructure Fund 14, L.P.
3 Park Avenue, 36th Floor
New York, New York 10016

Re: ICON Equipment & Corporate Infrastructure Fund 14, L.P.
Form 10-K for the year ended December 31, 2013
Filed March 21, 2014
File No. 0-53919

Dear Ms. Yap:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash
Branch Chief

Cc: Blake Estes, Attorney, ICON Equipment & Corporate Infrastructure Fund 14, L.P.