



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

January 25, 2010

Mr. Anthony J. Branca  
Chief Financial Officer  
ICON Capital Corp.  
100 Fifth Avenue – 4<sup>th</sup> Floor  
New York, NY 10011

**Re: ICON Cash Flow Partners, L.P. Seven Liquidating Trust  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 001-27926**

Dear Mr. Branca:

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 further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant