On October 22, 2014, the Commission instituted administrative proceedings against Icon Public Ltd. Co. ("Icon") and five other registrants under Section 12(j) of the Securities Exchange Act of 1934. The Order Instituting Proceedings ("OIP") alleged that Icon violated periodic reporting requirements because it was delinquent in its periodic filings with the Commission. The OIP ordered a hearing to determine whether these allegations were true and, if so, whether suspension or revocation of the registration of Icon's securities was necessary and appropriate for the protection of investors.

Subsequently, the Division of Enforcement learned that Icon stopped filing periodic reports under one Central Index Key ("CIK") number and began filing periodic reports using a second CIK number. CIK numbers are used on the Commission's computer systems to identify registrants that have filed documents, such as periodic reports, with the Commission. Thus, Icon appeared to be delinquent in its filings when, in fact, the company was not delinquent. Accordingly, the Division filed a motion to dismiss the proceeding on that basis. Icon has not responded to the Division's motion.

It is appropriate to grant the Division's motion because Icon is, and has been, current in its periodic reports.

Accordingly, IT IS ORDERED that this proceeding be dismissed with respect to Icon.

By the Commission.

Brent J. Fields
Secretary