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

FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **November 26, 2007**

**ICON Income Fund Nine, LLC**

(Exact Name of Registrant as Specified in Charter)

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**Delaware**

(State or Other Jurisdiction of Incorporation)

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**000-50217**

(Commission File Number)

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**13-4183234**

(I.R.S. Employer Identification No.)

**100 Fifth Avenue, 4<sup>th</sup> Floor  
New York, New York 10011**

(Address of Principal Executive Offices)

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**(212) 418-4700**

(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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#### **Item 4.01 Changes in Registrant's Certifying Accountant**

(a) On November 26, 2007, ICON Income Fund Nine, LLC (the "Registrant") terminated the services of Hays & Company LLP ("Hays") as its independent registered public accounting firm for the fiscal year ending December 31, 2007. The decision to dismiss Hays was recommended and approved by the board of directors of ICON Capital Corp., the manager of the Registrant ("Board of Directors").

The audit reports of Hays on the consolidated financial statements as of December 31, 2006 and 2005 and for the years then ended contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

During the Registrant's two most recent fiscal years and through November 26, 2007, (i) there was no "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions) with Hays on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Hays, would have caused Hays to make reference to the subject matter of the disagreement in connection with its report and (ii) there were no "reportable events" (as defined in Item 304(a)(1)(v) of Regulation S-K and related instructions), except the following with regard to the internal controls of the Registrant's manager:

While evaluating the manager's disclosure controls and procedures during 2006, Hays advised the manager and the manager recognized that greater internal controls were needed to aid in a more efficient closing of the Registrant's financial statements, thereby requiring the manager to hire additional skilled accounting staff. In response, the manager hired several additional accounting staff members who are certified public accountants and/or are experienced with public reporting entities, including three additional senior accountants with more than 16, 10, and 9 years, respectively, of experience with public reporting entities, the most senior of those accountants having assumed the responsibilities of the senior vice president of accounting.

The Registrant has provided Hays with a copy of this disclosure and requested that Hays furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter dated November 30, 2007, is attached hereto as Exhibit 16.1 to this Form 8-K.

(b) On November 26, 2007, the Board of Directors engaged Ernst & Young LLP ("Ernst & Young") as the Registrant's independent registered public accounting firm for the fiscal year ending December 31, 2007. During the Registrant's two most recent fiscal years and through November 26, 2007, neither the Registrant nor any one acting on its behalf consulted with Ernst & Young regarding (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements and neither a written report was provided to the Registrant or oral advice was provided that Ernst & Young concluded was an important factor considered by the Registrant in reaching a decision as to the accounting, auditing or financial reporting issue, (ii) any matter that was either the subject of a "disagreement" (as defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions) or (iii) a "reportable event" (as defined in Item 304(a)(1)(v) of Regulation S-K and related instructions).

#### **Item 9.01 Financial Statements and Exhibits**

(d) *Exhibits*

16.1 Letter of Hays & Company LLP, dated November 30, 2007.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ICON INCOME FUND NINE , LLC  
By: ICON CAPITAL CORP., its Manager

Dated: November 30, 2007

By: /s/ Thomas W. Martin  
Thomas W. Martin  
Chairman, Chief Executive Officer and President

# Hays & Company LLP

CERTIFIED PUBLIC ACCOUNTANTS  
Globally: MOORE STEPHENS HAYS LLP

DAVID A. LIFSON, CPA  
EDWARD A. KUCZMARSKI, CPA  
JOHN A. BASILE, CPA  
RONALD B. HEGT, CPA  
STUART M. FRIEDMAN, CPA  
CAROL S. MESSMAN, CPA  
TIMOTHY H. BOEHMER, CPA

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November 30, 2007

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Certified Mail Return Receipt Requested

Dear Ladies and Gentlemen::

We have read Item 4 of Form 8-K dated November 30, 2007 of ICON Income Fund Nine, LLC and are in agreement with such statements, except that we are not in a position to agree or disagree with the following:

- (i) The last sentence of the first paragraph of item 4.01(a)
- (ii) The Company's statements in item 4.01(b)

If you have any questions or need additional information, please contact us at 212-572-5500.

Very truly yours,

/s/Hays & Company LLP  
Hays & Company LLP

jlj

A MEMBER OF MOORE STEPHENS INTERNATIONAL LIMITED AS: MOORE STEPHENS HAYS LLP

MOORE STEPHENS INTERNATIONAL LIMITED IS A GROUP OF INDEPENDENT FIRMS WITH  
OFFICES IN PRINCIPAL CITIES WITHIN NORTH AMERICA AND THROUGHOUT THE WORLD