

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): September 28, 2006

ICON INCOME FUND TEN, LLC

(Exact Name of Registrant as Specified in Charter)

Delaware 000-50654 35-2193184

(State of (Commission (IRS Employer
Incorporation) File Number) Identification No.)

100 Fifth Avenue, 4th Floor
New York, New York 10011

(Address of principal executive offices) (Zip Code)

(212) 418-4700

(Registrant's telephone number, including area code)

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

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))

ITEM 8.01 OTHER EVENTS

ICON Income Fund Ten, LLC ("Fund Ten"), together with one of its affiliates, has purchased state-of-the-art telecommunications equipment from various vendors, which is subject to a forty-eight (48) month lease with Global Crossing Telecommunications, Inc. and its affiliate Global Crossing North American Networks, Inc. (collectively, the "Lessee"). The Lessee is an Internet protocol based telecommunications provider that delivers voice, video and data services to its customers. Fund Ten's portion of the purchase price for the equipment is approximately \$10,000,000.

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 TEN, LLC
By: ICON CAPITAL CORP., its Manager

Dated: October 3, 2006

By: /s/ Thomas W. Martin
Thomas W. Martin
Chief Operating Officer