

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): January 8, 2007

ICON Income Fund Ten, LLC

(Exact Name of Registrant as Specified in Charter)

Delaware	000-50654	35-2193184
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

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

(Address of Principal Executive Offices)

(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 filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

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 5.02 Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers; Compensatory Arrangements of Certain Officers

On January 8, 2007, Michael A. Reisner, 36, was appointed the Chief Financial Officer of ICON Capital Corp., the Manager of the Registrant (the "Manager"). Mr. Reisner replaces Thomas W. Martin, who will continue to serve as a director and the Chief Operating Officer of the Manager. Since February 2006, Mr. Reisner has been the Manager's Executive Vice President of Acquisitions. Mr. Reisner was the Manager's Senior Vice President and General Counsel from January 2004 through January 2006 and the Manager's Vice President and Associate General Counsel from March 2001 until December 2003.

There is no family relationship between Mr. Reisner and any director, executive officer or person nominated or chosen by the Manager to become a director or executive officer. There are no transactions in which Mr. Reisner has an interest requiring disclosure under Item 404(a) of Regulation S-K.

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: January 8, 2007

By: /s/ Thomas W. Martin

Thomas W. Martin
Chief Operating Officer

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