

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
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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  
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ICON Leasing Fund Eleven, LLC  
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(Exact Name of Registrant as Specified in Charter)

Delaware	000-51916	20-1979428
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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  
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(Address of Principal Executive Offices)

(212) 418-4700  
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(Registrant's telephone number, including area code)

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

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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 LEASING FUND ELEVEN, LLC  
By: ICON CAPITAL CORP., its Manager

Dated: January 8, 2007

By: /s/ Thomas W. Martin

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Thomas W. Martin  
Chief Operating Officer

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