
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 26, 2010**

ICON Equipment and Corporate Infrastructure Fund Fourteen, L.P.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction of Incorporation)

333-153849
(Commission File Number)

26-3215092
(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:

- 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 8.01**Other Events.**

On December 23, 2009, ICON Quattro, LLC, a joint venture owned 45% by ICON Equipment and Corporate Infrastructure Fund Fourteen, L.P. ("Fund Fourteen") and 55% by ICON Leasing Fund Twelve, LLC, an entity managed by the investment manager of Fund Fourteen, made a second priority secured term loan of £5,800,000 to Quattro Plant Limited ("Quattro"), a wholly-owned subsidiary of Quattro Group Limited. The loan is secured by all of Quattro's rail support construction equipment, accounts receivable and a mortgage over certain real estate in London, England owned by the majority shareholder of Quattro. The loan will be repaid over a period of thirty-three months beginning on January 1, 2010.

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 Equipment and Corporate Infrastructure Fund Fourteen, L.P.
By: ICON GP 14, LLC, its General Partner

Dated: January 26, 2010

By: /s/ Michael A. Reisner
Michael A. Reisner
Co-President and Co-Chief Executive Officer