
**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): **August 2, 2013**

ICON Income Fund Ten, LLC

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction of Incorporation)

000-50654
(Commission File Number)

35-2193184
(I.R.S. Employer Identification No.)

**3 Park Avenue, 36th Floor
New York, New York 10016**

(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 7.01**Regulation FD Disclosure**

On or about August 2, 2013, the Manager of the Registrant will notify the registered representatives of the members of the Registrant that the Registrant will distribute its Portfolio Overview (the "Portfolio Overview") to the members of the Registrant and will furnish the registered representatives with a copy of the Portfolio Overview which is attached as Exhibit 99.1.

The information in this Report is provided under Item 7.01 of Form 8-K and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section.

Item 9.01**Financial Statements and Exhibits**

(d) The following exhibit is furnished herewith:

99.1 2013 First Quarter Portfolio Overview

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, LLC, its Manager

Dated: August 2, 2013

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

ICON Income Fund Ten, LLC

First Quarter Portfolio Overview

2013



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As of July 25, 2013

Introduction to Portfolio Overview

We are pleased to present ICON Income Fund Ten, LLC's (the "Fund") Portfolio Overview for the quarter ended March 31, 2013. References to "we," "us," and "our" are references to the Fund, and references to the "Manager" are references to the manager of the Fund, ICON Capital, LLC.

The Fund raised approximately \$150,000,000 commencing with our initial offering on June 2, 2003 through the closing of the offering on April 5, 2005. In May 2010, we entered our liquidation period, which is expected to continue for several more years. During the liquidation period, we began the gradual, orderly termination of the Fund's operations and affairs, and liquidation or disposition of its equipment, leases and financing transactions. Additionally, during the liquidation period, you may receive distributions that are generated from net rental income or equipment sales when realized. In some months, the distribution may be larger, in some months the distribution may be smaller, and in some months there may not be any distribution.

Portfolio Overview

As of March 31, 2013, our portfolio consisted of the following investments:

AET, Inc. Limited**Structure:**

Lease

Expiration Date:

11/14/2013

Collateral:

Two Aframax product tankers.

ZIM Israel Navigation Co. Ltd.**Structure:**

Lease

Expiration Date:

03/31/2016 03/31/2017

Collateral:

Two container vessels.

Transactions with Related Parties

Our Manager performs certain services relating to the management of our equipment leasing and other financing activities. Such services include, but are not limited to, the collection of lease payments from the lessees of the equipment or loan payments from borrowers, re-leasing services in connection with equipment which is off-lease, inspections of the equipment, liaising with and general supervision of lessees and borrowers to ensure that the equipment is being properly operated and maintained, monitoring performance by the lessees and borrowers of their obligations under the leases and loans and the payment of operating expenses.

Administrative expense reimbursements are costs incurred by our Manager or its affiliates that are necessary to our operations. These costs include our Manager's and its affiliates' legal, accounting, investor relations, and operations personnel costs, as well as professional fees and other costs that are charged to us based upon the percentage of time such personnel dedicate to us. Excluded are salaries and related costs, office rent, travel expenses, and other administrative costs incurred by individuals with a controlling interest in our Manager.

During the three months ended March 31, 2013, our Manager suspended the collection of management fees and administrative expense reimbursements of approximately \$226,000 and \$69,000, respectively.

Our Manager also has a 1% interest in our profits, losses, cash distributions and liquidation proceeds. We paid distributions to our Manager in the amount of \$25,253 and \$55,556 for the three months ended March 31, 2013 and 2012, respectively. Additionally, our Manager's interest in our net income was \$10,061 and \$7,581 for the three months ended March 31, 2013 and 2012, respectively.

Fees and other expenses paid or accrued by us to our Manager or its affiliates were as follows:

Entity	Capacity	Description	Three Months Ended March 31,	
			2013	2012
ICON Capital, LLC	Manager	Management fees ⁽¹⁾	\$ -	\$109,611
ICON Capital, LLC	Manager	Administrative expense reimbursements ⁽¹⁾	-	99,178
			<u>\$ -</u>	<u>\$208,789</u>

(1) Amount charged directly to operations.

Your participation in the Fund is greatly appreciated.

We are committed to protecting the privacy of our investors in compliance with all applicable laws. Please be advised that, unless required by a regulatory authority such as FINRA or ordered by a court of competent jurisdiction, we will not share any of your personally identifiable information with any third party.

Financial Statements

Limited Liability Company)

(A Delaware

Consolidated Balance Sheets

	March 31, 2013 (unaudited)	December 31, 2012
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,519,281	\$ 1,805,049
Current portion of net investment in finance leases	12,968,109	10,304,383
Other current assets	28,590	92,754
Total current assets	15,515,980	12,202,186
Non-current assets:		
Net investment in finance leases, less current portion	25,227,169	29,726,814
Investment in joint ventures	360,550	710,564
Other non-current assets	24,800	24,800
Total non-current assets	25,612,519	30,462,178
Total assets	<u>\$ 41,128,499</u>	<u>\$ 42,664,364</u>
Liabilities and Equity		
Current liabilities:		
Accrued expenses	\$ 30,719	\$ 45,885
Indemnification liability	349,235	372,143
Other current liabilities	13,481	13,481
Total liabilities	393,435	431,509
Commitments and contingencies		
Equity:		
Members' equity:		
Additional members	41,634,941	43,138,938
Manager	(891,877)	(876,685)
Accumulated other comprehensive loss	(35,741)	(57,405)
Total members' equity	40,707,323	42,204,848
Noncontrolling interests	27,741	28,007
Total equity	40,735,064	42,232,855
Total liabilities and equity	<u>\$ 41,128,499</u>	<u>\$ 42,664,364</u>

Financial Statements

(A Delaware

Limited Liability Company)

Consolidated Statements of Comprehensive Income (unaudited)

	Three Months Ended March 31,	
	2013	2012
Revenue and other income:		
Rental income	\$ -	\$ 3,878
Finance income	1,609,281	1,674,892
Loss from investment in joint ventures	(371,678)	(413,365)
Interest and other income	20,715	14,079
Total revenue and other income	1,258,318	1,279,484
Expenses:		
Management fees	-	109,611
Administrative expense reimbursements	-	99,178
General and administrative	252,476	312,463
Depreciation and amortization	-	590
Total expenses	252,476	521,842
Net income	1,005,842	757,642
Less: net loss attributable to noncontrolling interests	(266)	(490)
Net income attributable to Fund Ten	1,006,108	758,132
Other comprehensive income:		
Change in fair value of derivative financial instruments	21,664	16,862
Currency translation adjustments	-	(1,151)
Total other comprehensive income	21,664	15,711
Comprehensive income	1,027,506	773,353
Less: comprehensive loss attributable to noncontrolling interests	(266)	(490)
Comprehensive income attributable to Fund Ten	\$ 1,027,772	\$ 773,843
Net income attributable to Fund Ten allocable to:		
Additional members	\$ 996,047	\$ 750,551
Manager	10,061	7,581
	\$ 1,006,108	\$ 758,132
Weighted average number of additional shares of limited liability company interests outstanding	148,211	148,211
Net income attributable to Fund Ten per weighted average additional share of limited liability company interests outstanding	\$ 6.72	\$ 5.06

Financial Statements

(A Delaware

Limited Liability Company)

Consolidated Statements of Changes in Equity

	Members' Equity						
	Additional Shares of Limited Liability Company Interests	Additional Members	Manager	Accumulated Other Comprehensive (Loss) Income	Total Members' Equity	Noncontrolling Interests	Total Equity
Balance, December 31, 2012	148,211	\$43,138,938	\$(876,685)	\$ (57,405)	\$ 42,204,848	\$ 28,007	\$42,232,855
Net income (loss)	-	996,047	10,061	-	1,006,108	(266)	1,005,842
Change in fair value of derivative financial instruments	-	-	-	21,664	21,664	-	21,664
Cash distributions	-	(2,500,044)	(25,253)	-	(2,525,297)	-	(2,525,297)
Balance, March 31, 2013 (unaudited)	148,211	\$ 41,634,941	\$(891,877)	\$ (35,741)	\$40,707,323	\$ 27,741	\$ 40,735,064

Financial Statements

(A Delaware

Limited Liability Company)

Consolidated Statements of Cash Flows (unaudited)

	Three Months Ended March 31,	
	2013	2012
Cash flows from operating activities:		
Net income	\$ 1,005,842	\$ 757,642
Adjustments to reconcile net income to net cash provided by operating activities:		
Finance income	(1,609,281)	(1,674,892)
Loss from investment in joint ventures	371,678	413,365
Depreciation and amortization	-	590
Interest and other income	(22,908)	9,724
Changes in operating assets and liabilities:		
Collection of finance leases	3,445,200	1,079,442
Other assets, net	64,164	22,684
Due to Manager and affiliates, net	-	(18,708)
Accrued expenses	(15,166)	(78,555)
Other current liabilities	-	(2,205)
Net cash provided by operating activities	3,239,529	509,087
Cash flows from investing activities:		
Investment in joint ventures	-	(55,527)
Principal received on notes receivable	-	95,251
Net cash provided by investing activities	-	39,724
Cash flows from financing activities:		
Cash distributions to members	(2,525,297)	(5,555,600)
Net cash used in financing activities	(2,525,297)	(5,555,600)
Net increase (decrease) in cash and cash equivalents	714,232	(5,006,789)
Cash and cash equivalents, beginning of period	1,805,049	6,171,596
Cash and cash equivalents, end of period	\$ 2,519,281	\$ 1,164,807

Forward Looking Statements

Certain statements within this document may constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 (“PSLRA”). These statements are being made pursuant to the PSLRA, with the intention of obtaining the benefits of the “safe harbor” provisions of the PSLRA, and, other than as required by law, we assume no obligation to update or supplement such statements. Forward-looking statements are those that do not relate solely to historical fact. They include, but are not limited to, any statement that may predict, forecast, indicate or imply future results, performance, achievements or events. You can identify these statements by the use of words such as “may,” “will,” “could,” “anticipate,” “believe,” “estimate,” “expect,” “continue,” “further,” “plan,” “seek,” “intend,” “predict” or “project” and variations of these words or comparable words or phrases of similar meaning. These forward-looking statements reflect our current beliefs and expectations with respect to future events and are based on assumptions and are subject to risks and uncertainties and other factors outside our control that may cause actual results to differ materially from those projected. We undertake no obligation to update publicly or review any forward-looking statement, whether as a result of new information, future developments or otherwise.

Additional Information

A detailed financial report on SEC Form 10-Q or 10-K (whichever is applicable) is available to you. It is typically filed either 45 or 90 days after the end of a quarter or year, respectively. Usually this means a filing will occur on or around March 31, May 15, August 14, and November 14 of each year. It contains financial statements and detailed sources and uses of cash plus explanatory notes. You are always entitled to these reports. Please access them by:

- Visiting www.iconinvestments.com, or
- Visiting www.sec.gov, or
- Writing us at: Angie Seenauth c/o ICON Investments, 3 Park Avenue, 36th Floor, New York, NY 10016

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