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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: February 13, 2015

**ICON Income Fund Ten Liquidating Trust**  
(Exact Name of Registrant as Specified in Charter)

**Delaware**

(State or Other Jurisdiction of  
Incorporation)

**000-50654**

(Commission File Number)

**46-7186984**

(I.R.S. Employer Identification No.)

**3 Park Avenue, 36<sup>th</sup> Floor  
New York, New York 10016**

(Address of Principal Executive Offices)

**(212) 418-4700**

(Registrant's telephone number, including area  
code)

**Not applicable**

(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))

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**Item 7.01 Regulation FD Disclosure**

On or about February 16, 2015, ICON Capital, LLC, the managing trustee of the Registrant (the “Managing Trustee”), will notify the registered representatives of the beneficial owners of the Registrant that the Registrant will complete the distribution of all remaining assets on March 1, 2015, subject to the creation of a small reserve to cover certain expenses and obligations that may arise, and the Registrant will be terminated at the time of such distribution. The Managing Trustee will notify the beneficial owners of the Registrant of the distributions and termination via letter. A copy of the notice to the registered representatives of the beneficial owners of the Registrant, which includes the letter to the beneficial owners of the Registrant, is attached hereto as Exhibit 99.1.

**Item 8.01 Other Events**

A final liquidating distribution of the assets of the Registrant will be made on March 1, 2015 to the beneficial owners of the Registrant. This distribution will complete the distribution of all remaining assets of the Registrant, subject to the creation of a small reserve for the payment of all expenses or obligations that may arise. Accordingly, the Registrant will be terminated and its reporting obligations to the U.S. Securities and Exchange Commission will cease at the time of such distribution. Once it has been determined that all expenses and obligations of the Registrant have been satisfied, any remaining reserves will be distributed to the beneficial owners of the Registrant.

**Item 9.01 Financial Statements and Exhibits**

(d) The following exhibit is furnished herewith:

99.1 Notice to the registered representatives of the beneficial owners of the Registrant, which includes a draft letter to the beneficial owners of the Registrant, dated February 16, 2015.

**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 LIQUIDATING TRUST  
By: ICON CAPITAL, LLC, its Managing Trustee

Dated: February 13, 2015

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

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February 16, 2015

Re: ICON Income Fund Ten Liquidating Trust (the "Trust")

Dear Registered Representative:

As you are aware from previous correspondence, the Trust's only remaining assets were investments in ICON Containership I, LLC and ICON Containership II, LLC (collectively, the "LLCs"), which owned two container vessels, the China Star and the Dubai Star, respectively. The vessels were subject to bareboat charters with ZIM Israel Navigation Co. Ltd. ("ZIM") expiring on March 31, 2017 and 2016, respectively. On January 26, 2015, the LLCs sold the vessels for an aggregate purchase price of \$16,087,694 and as a result, the bareboat charters with ZIM were terminated.

On March 1, 2015, the Trust will distribute these proceeds as well as cash on hand to its beneficial owners, including a portion of such proceeds to your clients. This distribution completes the final distribution of the remaining assets of the Trust, subject to the creation of a small reserve for the payment of expenses or obligations that may arise. Accordingly, following the distribution, the Trust will be terminated and its reporting obligations with the U.S. Securities and Exchange Commission (Forms 10-K, 10-Q and 8-K) will cease. Once it has been determined that all expenses and obligations of the Trust have been satisfied, any remaining reserves will be distributed to the beneficial owners of the Trust.

In February 2016, your clients will receive a final "Grantor Trust Statement" that will include information for the Trust's activities during 2015, which should be reported on their tax return.

Your clients will also receive similar notification from us advising them of the information set forth above. Should you have any questions, please contact our National Sales Desk at 800-435-5697 or the Investor Relations Department at 1-800-343-3736.

Sincerely,

ICON Capital, LLC  
Managing Trustee



March 1, 2015

Re: ICON Income Fund Ten Liquidating Trust (the “Trust”)

Dear Investor:

As you are aware from previous correspondence, the Trust’s only remaining assets were investments in ICON Containership I, LLC and ICON Containership II, LLC (collectively, the “LLCs”), which owned two container vessels, the China Star and the Dubai Star, respectively. The vessels were subject to bareboat charters with ZIM Israel Navigation Co. Ltd. (“ZIM”) expiring on March 31, 2017 and 2016, respectively. On January 26, 2015, the LLCs sold the vessels for an aggregate purchase price of \$16,087,694 and as a result, the bareboat charters with ZIM were terminated.

On March 1, 2015, the Trust will distribute these proceeds as well as cash on hand to its beneficial owners. This distribution completes the final distribution of the remaining assets of the Trust, subject to the creation of a small reserve for the payment of expenses or obligations that may arise. Accordingly, following the distribution, the Trust will be terminated and its reporting obligations with the U.S. Securities and Exchange Commission (Forms 10-K, 10-Q and 8-K) will cease. Once it has been determined that all expenses and obligations of the Trust have been satisfied, any remaining reserves will be distributed to the beneficial owners of the Trust.

In February 2016, you will receive a final “Grantor Trust Statement” that will include information for the Trust’s activities during 2015, which should be reported on your tax return.

Should you have any questions, please call our Investor Relations Department at 1-800-343-3736.

Sincerely,

ICON Capital, LLC  
Managing Trustee

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*ICON Investments, 100 Grossman Drive, Suite 301 Braintree, MA 02184 (800) 343-3736*

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