



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 10, 2025

Ismini Panagiotidi  
Chief Executive Officer  
Icon Energy Corp  
17th km National Road  
Athens-Lamia & Foinikos Str.  
14564, Nea Kifissia  
Athens, Greece

**Re: Icon Energy Corp**  
**Draft Registration Statement on Form F-1**  
**Submitted December 31, 2024**  
**CIK No. 0001995574**

Dear Ismini Panagiotidi:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Filana Silberberg