



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

DIVISION OF
CORPORATION FINANCE

August 6, 2015

Via U.S. Mail

Mr. Rodney Giles
Managing Member
ICN Fund I, LLC
14511 Falling Creek Drive, Suite 105
Houston, TX 77014

**Re: Tengasco, Inc.
Amendment No. 2 to Schedule TO-T
Filed August 4, 2015 by ICN Fund I, LLC
File No. 005-59803**

Dear Mr. Giles:

We have reviewed your filing and have the following comments.

Offer to Purchase

General

1. You have extended your tender offer. Please disclose the approximate number of securities deposited to date. See Rule 14e-1(d).

What will happen to my restricted Shares of Tengasco common stock?

2. We refer to prior comment 7. Disclosure continues to state what will happen to outstanding restricted stock as a result of the offer. Advise as to the nature and source of your authority with respect to this restricted stock.

1. Terms of the Offer

3. Please clarify the reference in this section to the "Operating Agreement Condition."

Mr. Rodney Giles
ICN Fund I, LLC
August 6, 2015
Page 2

11. Offer

Termination

4. The proviso in this sentence still appears to contemplate an agreement with a third party regarding termination. Please advise, or revise your disclosure to eliminate this reference if there is no such agreement.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

cc: Via E-mail
Joshua D. Brinen, Esq.
Brinen & Associates, LLC