

SPIN-OFF TAX BASIS ALLOCATION

February 6, 2008

To the Shareholders of LICT Corporation common stock:

As owners of LICT Corporation ("LICT") common stock, you have recently received a special distribution of 1 (one) share of CIBL Inc. ("CIBL") common stock for each 1 (one) share of LICT common stock owned as of the record date of October 29, 2007 ("Spin-off"). The distribution and the Federal income tax consequences of the distribution are discussed in the Information Statement dated October 15, 2007.

We believe that the spin-off should qualify as tax-free to LICT and its stockholders under Sections 368(a)(1)(D) and 355 of the Internal Revenue Code, as amended, although we have not obtained an opinion to that effect from our advisors. As a result of the tax-free nature of the CIBL spin-off, the Federal income tax basis of your LICT common stock will need to be apportioned between your LICT common stock and the CIBL common stock, based on their relative fair market values on the date of the distribution.

As there is currently no trading market in the CIBL shares, one way to determine the values of the LICT common stock and the CIBL common stock would be to compare the average closing prices for the LICT shares for the first thirty business days after the spin-off, \$3,619 per share, to the average closing prices for the LICT shares for the last thirty business days prior to the spin-off, \$3,754 per share. Using this methodology, the fair market value of one share of CIBL would be the difference between these average closing prices, or \$135. Therefore, your aggregate income tax basis in LICT common stock would be apportioned 96.39% (\$3,619 divided by \$3,754) to your LICT common stock and 3.61% (\$135 divided by \$3,754) to the CIBL common stock you received as a result of the distribution.

The apportionment calculation may be illustrated as follows: Suppose you own 10 shares of LICT common stock with a \$1,000 tax basis per share for a total basis of \$10,000. Upon receipt of 10 shares of CIBL common stock, your aggregate basis in the shares of LICT common stock would be reduced to approximately \$9,639 (96.39% times \$10,000), or \$963.90 per share (\$9,639 divided by 10 shares). Your aggregate basis in the shares of CIBL common stock would be approximately \$361 (3.61% times \$10,000), or \$36.1 per share (\$361 divided by 10 shares).

While the Company believes that the above methodology is reasonable, it is not the only methodology that could be used for this purpose, and may not even be the most appropriate for all shareholders. LICT cannot provide you with tax advice. You should consult your tax adviser or the Internal Revenue Service regarding the application of this apportionment calculation to your particular circumstances, and how this information should be used for income tax purposes.

The information in this document represents our understanding of Federal income tax laws and regulations, and does not constitute tax advice. It does not purport to be complete or to describe the consequences that may apply to particular categories of share owners. As stated above, you should consult your own tax adviser regarding the calculation of your tax basis.

LICT Corporation

IRS Circular 230 disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that the information contained herein does not constitute tax advice and was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any matter{s} addressed herein.

