

SPIN-OFF TAX BASIS ALLOCATION

December 22, 2010

To the Shareholders of LICT Corporation common stock:

As owners of LICT Corporation ("LICT") common stock, you have received a special distribution of 13 (thirteen) shares of common stock of Sunshine PCS Corporation, which has been renamed ICTC Group, Inc. ("ICTC"), for each 1 (one) share of LICT common stock you owned as of the record date of May 24, 2010 ("Spin-off"). The distribution and the Federal income tax consequences of the distribution are discussed in the Information Statement dated May 19, 2010.

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 ICTC spin-off, the Federal income tax basis of your LICT common stock will need to be apportioned between your LICT common stock and the ICTC common stock, based on their relative fair market values on the date of the distribution.

As there is currently a limited trading market in the ICTC shares, one way to determine the values of the LICT common stock and the ICTC common stock would be to compare the average closing prices for the LICT shares for the first thirty business days after the spin-off, \$2,265 per share, to the average closing prices for the LICT shares for the last thirty business days prior to the spin-off, \$2,567 per share. Using this methodology, the fair market value of the ICTC shares received would be the difference between these average closing prices, \$302, or \$23.24 per ICTC share. Therefore, your aggregate income tax basis in LICT common would be apportioned 88.23% (\$2,265 divided by \$2,567) to your LICT common stock and 11.77% (\$302 divided by \$2,567) to the ICTC common stock you received as a result of the distribution, or 0.91% per share (11.77% divided by 13 ICTC shares received).

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 tax basis of \$10,000. Upon receipt of 130 shares of ICTC common stock, your aggregate basis in the shares of LICT common stock would be reduced to approximately \$8,823 (88.23% times \$10,000), or \$882.30 per share (\$8,823 divided by 10 shares). Your aggregate basis in the shares of ICTC common stock would be approximately \$1,177 (11.77% times \$10,000), or \$9.06 per share (\$1,173 divided by 130 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 be the most appropriate for all shareholders. Moreover, LICT cannot provide you with tax advice. The information in this document does not constitute tax advice. It does not purport to be complete or to describe the consequences that may apply to any particular shareholder or to any categories of shareholders. You should consult your tax adviser or the Internal Revenue Service regarding the application, if any, of this apportionment calculation to your particular circumstances, and how this information may appropriately be used for income tax purposes.

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.