OTC Markets

OTCQB Certification

I, James Meehan, Chief Accounting Officer of Long Island Iced Tea Corp. ("the Company"), certify that:

a. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below (check one):
- ☒ Company is registered under Section 12(g) of the Exchange Act
- ☐ Company is relying on Exchange Act Rule 12g3-2(b)
- ☐ Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
- ☐ Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator
- ☐ Company is reporting under Section 15(d) of the Exchange Act.
- ☐ Other (describe) _____

b. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC's EDGAR system or the OTC Disclosure & News Service, as applicable.

c. The Company Profile displayed on www.otcmarkets.com is current and complete as of April 29, 2016 and includes the total shares outstanding, authorized, and in the public float as of that date.

d. The following is a complete list of attorney(s) and law firm(s) who advised or assisted in the preparation of the Company's most recent annual report, including in-house counsel: (If no attorney assisted in putting together the disclosure, indicate the person or persons who prepared the disclosure and their relationship to the company.)

Graubard Miller

e. The following is a complete list of third party providers, including names and addresses, engaged by the Company, its officers, directors or controlling shareholders, during the period from the Company's prior fiscal year end to the date of this OTCQB Certification, to provide investor relations services, public relations services, or other related services to the Company including promotion of the Company or its securities:

Sloane and Company
7 Times Square Tower
New York, NY 10036

Network 1 Financial Securities Inc.
2 Bridge Avenue, Building 2, 4th floor
Red Bank, NJ 07701

f. Listed below are the names, legal addresses and % of shares owned by all Officers, Directors and Control Persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities). If any of the beneficial shareholders are corporate shareholders, the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders must also be included.

Name	Address (City and State only)	% Shares Owned
Paul Vassilakos	320 East 54th St., APT 12D, New York, NY 10016	1.6%
Kerry Kennedy	228 Chestnut Ridge Road, Mount Kisco, NY 10549	0.6%
Richard Roberts	3916 Bentwood Court, Fairfax, VA 22031	0.6%
James Meehan	50-29 203rd St, Bayside, NY 11364	0.1%

Edward Handson	94 Draycott Ave, London, SW3, 3AD, United Kingdom	0.6%
Thomas Cardella	1602 E Juniper Way, Hartland, WI 53029	1.2%
Philip Thomas	35 Osborne Road, Garden City, NY 11530	15.4%
Peter Dydensborg	195 Boulevard, Mountain Lakes, NJ 07046	0.8%
Cullen Inc Holdings LTD (Eric J Watson)	Level 9, 68 Shortland St., PO BOX 91269, Auckland, New Zealand	28.2%
Bass Properties LLC (Thomas Ritchie)	c/o 3175 Noela St., Honolulu, HI, 96816	7.9%
Thomas Panza	20 Continental Avenue, Forest Hills, NY 11375	14.9%
Ivory Castle Limited (John Ashwood/ Michael Shue)	c/o Suite 5501, 55th Floor, Central Plaza, 18 Harbour Road, Wanchai, Hong Kong	19.1%
KA #2 Limited (Tony Thomas)	2 Pompallier Terrace, Ponsnoby, Auckland, New Zealand	10.0%

Date: 4/29/16

Name of Certifying CEO or CFO: James Meehan

Title: CAO

Signature: /s/ James Meehan
(Digital Signatures should appear as "/s/ [OFFICER NAME]")