

ACC AVIATION HOLDINGS LTD.

Room 303 Science and Technology Incubati

South Chuangyan Road Industrial Park

Sichuan Province 90067, China

Date: February 3, 2022

OTC Markets Group, Inc.
300 Vesey Street, 12th Floor
New York, NY 10282

Dear Sir or Madam,

Re: Supplemental Information

ACC Aviation Holdings Ltd. (the "Company") was previously as shell company, from approximately 2005 until December 24, 2022, as the Company was dormant and had no or little operations.

The Company's status as a shell company has changed. As of December 24, 2022, the Company was no longer a shell company. The reason the Company believes it is no longer a Shell Company under the SEC's definition is as follows:

On December 14, 2022, the Company entered into a Definitive Share Exchange Agreement with China Aviation Group Limited, a British Virgin Islands corporation ("CAGL"), whereunder the Company acquired 100% ownership interest in CAGL for the issuance of 30,000,000 shares of the Company's common stock. CAGL through its China based subsidiaries, Chengdu Niumowang Technology Co., Ltd, provides mold design services. The transaction closed effective December 24, 2022, and has been treated as a business combination under common control, resulting in CAGL becoming a wholly-owned subsidiary of the Company. As such, the Company recognized the assets and liabilities of CAGL acquired in the reorganization, at their historical carrying amounts.

The Company is an operating company with more than nominal non-cash assets and more than nominal operations. This can be confirmed in the financial statements included in the Annual Report for the year ended December 31, 2022, which has been published on the OTC Markets.

ACC Aviation Holdings Ltd

/s/ Chao Liu

Chao Liu, President & CEO

