

TAISHENGTANG GROUP LTD.

F.K.A. ALLIANCE RECOVERY CORP.

No. 70, Kuangquan Street, Batong Town Santai County,
Mianyang City 621101 China

Date: February 21, 2023

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

Dear Sir or Madam,

Re: Supplemental Information

Taishengtang Group Ltd. f.k.a. Alliance Recovery Corp. (the "Company") was previously as shell company, 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 Taishengtang Group Ltd, a British Virgin Islands corporation ("CTGL"), whereunder the Company acquired 100% ownership interest in CTGL for the issuance of 20,000,000 shares of the Company's common stock. CTGL through its China based subsidiaries, Sichuan Taiping Shenglu Biotechnology Co., Ltd, sells health and nutrition functional health food, beauty and personal care products, liquor, ecological agriculture, and animal husbandry products. The transaction closed effective December 24, 2022, and has been treated as a business combination under common control, resulting in CTGL becoming a wholly-owned subsidiary of the Company. As such, the Company recognized the assets and liabilities of CTGL 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.

Taishengtang Group Ltd. f.k.a. Alliance Recovery Corp.

/s/ Jun Tang

Jun Tang, President & CEO

