EXHIBIT A

AYMING USA INC.
5718 Westheimer Rd, Suite 1420
Houston, TX 77057
Aymingusa.com

Caleb Moore
Vice President, Finance & Treasury
Vyaire Medical Inc.
26125 North Riverwoods Blvd,
Mettawa, IL
60045

January 27th, 2023

Dear Caleb,

Thank you for considering Ayming USA, Inc. ("Ayming") to perform your Research and Development ("R&D") Tax Credit Study Services as defined below ("Services") for [Vyaire Medical Inc.] (the "Company"). Ayming through its employees and/or specialized consultants, will provide services outlined below. This letter and all Terms and Conditions form an integral part of this Agreement between Ayming and the Company (each a "Party" and collectively the "Parties") that are required to fulfil this agreement.

R&D TAX CREDIT STUDY SERVICES

AYMING'S RESPONSIBILITIES

- **Feasibility Analysis**
  Ayming will gather information to gain an understanding of Company's business activities and practices including project information, potential qualified activities, documentation processes and accounting. With this information, Ayming will perform a Feasibility Analysis to validate that Company qualifies for the R&D Tax Credit, and to develop a credit range estimate for the approximate benefits. Each company has unique policies and procedures so Study processes and deadlines will be tailored to your company. At the conclusion of the Feasibility Analysis Ayming will provide the Company with a credit estimate range (between X to Y dollars).

- **Qualification and Quantification**
  Through an interview process, Ayming will determine the involvement and contribution of the eligible employees and/or contractors towards the qualified R&D activities. Qualified expenses will be determined and quantified. Technical and financial documentation will be collected to substantiate qualified research projects. Finally, a proforma Form 6765 and requisite State schedules (if any) will be submitted to Company and/or your CPA.

- **Reporting, Roadmap and Audit Defense**
  Ayming will prepare and deliver the supporting documentation. Ayming will also maintain the documents received from Company for a period of three years from the date of performing a Study. In addition, Ayming will represent Company through the Examination and Appellate Conference processes with respect to any challenge by the Internal Revenue Service and/or State Taxing Authorities of the benefits taken in relation to the R&D Tax Credit Study in accordance with the above provisions.

COMPANY'S RESPONSIBILITIES

- Company agrees and recognizes that time is of the essence regarding properly quantifying, calculating and timely filing tax forms to receive the tax refunds the Company is owed. To this end, Company agrees to use commercially reasonable efforts to timely provide Ayming with adequate and necessary data, information, financial reports, and access to its employees to comply with project and statutory deadlines.
- Ensure the R&D claims are made by filing any and all amended returns related to these services with the appropriate tax authority within the earlier of thirty (30) days of credit delivery to Company or prior to the statute of limitations.
- Amended returns shall be filed in accordance with the instructions provided with the final credits release and shall be sent via certified mail or IRS approved electronic equivalent.

R&D REMUNERATION and TERM

The initial term of this R&D engagement is for all open tax years as well as tax years 2018 through 2023. The fee for our Services is defined below for each of the applicable tax years. Fees shall be billed in accordance with the terms and conditions attached hereto.

- 14% Success Based Fee for Net Federal and State Credits Identified for the first $1,000,000 in credits;
- 12% Success Based Fee for Net Federal and State Credits identified from $1,000,001 to $3,000,000 in credits; and
- 10% Success Based Fee for Net Federal and State Credits identified for credits in excess if $3,000,000

If these terms (including below All Terms and Conditions, which are attached and incorporated herein by reference) are acceptable to you, please sign, date, scan and send full agreement to us or indicate your signature through the DocuSign process. We are looking forward to serving you as a valuable client and sharing this mutually beneficial relationship.

Vyaire Medical Inc	AYMING USA INC.
Per: DocuSigned by: Caleb Moore AC92ECCCD7BC49D...	Per: DocuSigned by: Thomas Folsom 61BD461D4AFB416...
Title: VP, Corp Controller	Title: USA Country Mng Director
Date: 27-01-2023	Date: 27-01-2023

Terms and Conditions

A. Nondisclosure, Proprietary and Confidential Information. For the purposes of this Agreement "**Confidential Information**" of a Party means all information and data (in any format or medium) relating to the Party or to its business, strategies, pricing, personnel, customers, suppliers, products or services that is directly or indirectly disclosed to or accessed by the other Party, whether or not any of the information is identified as being confidential, but excludes any information that the recipient proves: (i) was lawfully in its possession before receiving it from the disclosing Party; (ii) was provided in good faith to the recipient by a third party that had no obligation to keep it confidential; or (iii) is or becomes generally available to the public through no fault of the recipient.

The Company acknowledges that all of the techniques, knowledge and methods used by Ayming also constitute Confidential Information.

A Party (the "**Recipient**") that receives Confidential Information from the other Party (the "**Discloser**") will keep that Confidential Information in strict confidence and will use all reasonable measures to protect the Confidential Information from unauthorized use, access, disclosure, and duplication.

The Recipient will not, without the Discloser's prior written consent: (a) disclose any Confidential Information to any third party other than as necessary to fulfil the Recipient's obligations or exercise the Recipient's rights under this Agreement; (b) or use any Confidential Information for any purpose other than as necessary to fulfil the Recipient's obligations or exercise the Recipient's rights under this Agreement; (c) duplicate, transfer, sell, publish, transmit, modify, reverse-engineer or take any benefit from any Confidential Information; or (d) directly or indirectly assist, facilitate or encourage any third party to carry on any activity that the Recipient is not permitted to carry on under this section.

The Recipient will restrict access to the Discloser's Confidential Information to those of its employees, directors, officers, mandataries, and other representatives (collectively, the "**Representatives**") who need to know that Confidential Information to perform their duties in relation to the purpose set out in this section, and the Recipient will cause its Representatives to comply this section and will be responsible and liable for any Representative's breach of this section.

B. Payment of Invoices and Fee Cap. Ayming's invoices are payable within 90 days of receipt. The invoices will be broken into three portions of the total fee (25% estimated, 50%, remaining balance). Ayming will issue an initial invoice for 25% of the fee based on the low end of the credit estimate at the conclusion of the Feasibility Analysis. Ayming will issue a second invoice when the credit calculations are delivered equal to 50% of the fee based on the Net Credits identified and delivered to Company. Ayming will issue a final invoice on completion of the Study for any remaining balance, based on the Net Credits identified and any adjustments to the initial 25% which was calculated based on the Feasibility Study. Without limiting its rights or remedies, Ayming shall have the right to halt or terminate its services and / or withhold the final documentation until payment is received on all invoices. Interest on overdue accounts accrues at 12% per annum starting 90 days following the date payment is due. **Please note that the fee cap shall be based solely upon the credits identified within the study and not based upon any audit adjustments, settlements, or utilization/realization of tax benefits. If the Company fails to adhere to any portion of this provision, Ayming may suspend performance of its services and Ayming's obligation to provide audit defense services may be deemed to be null and voidable at Ayming's sole discretion.**

C. Requirement to Execute Power of Attorney. Company understands that Ayming may require Company to execute Form 2848, Power of Attorney, so that Ayming may check on the status of the refund claim and answer questions and queries presented to Company by the Service as necessary with regard to the tax credit and or refund claim.

D. Term. Upon the end of the initial term expressed in the Agreement, this Agreement shall automatically renew annually, unless terminated in writing by either Party giving at least three (3) months' notice before the beginning of the renewal period in question.

E. Limitation on Damages. Except as expressly set forth in the Agreement, neither Party shall assume nor be responsible to each other on for any claims, liabilities, or expenses relating to this Agreement for an aggregate amount in excess of the fees paid to Ayming by Company. In no event shall Ayming or its personnel be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to this Agreement. This limitation on liability provision shall apply to the fullest extent of the law, whether in contract, statute, tort, or otherwise.

F. Third Parties and Internal Use. Except as otherwise agreed, all services hereunder shall be solely for Company's internal purposes and use, and this Agreement does not create privity between Ayming and any person or party other than Company. This Agreement is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or other services of Ayming.

G. Expenses. Company shall reimburse Ayming for all out-of-pocket expenses including, but not limited to, reasonable travel expenses incurred on Company's behalf during the implementation and/or audit processes. Expenses shall not exceed $1,500 without Company's permission.

H. Information and Data. Ayming shall be entitled to assume, without independent verification, the accuracy of all representations, assumptions, information and data that Company and its representatives provide to Ayming. All assumptions, representations, information and data to be supplied by Company and its representatives will be complete and accurate to the best of its knowledge.

I. Based on Current Tax Laws. Company understands that any tax assistance provided pursuant hereto will be based upon the law, regulations, cases, rulings and other tax authority in effect at the time specific tax assistance is provided. If there are subsequent changes in or to the foregoing tax authorities (for which Ayming shall have no specific responsibility to advise Company), Company acknowledges that such changes may result in that tax assistance being rendered invalid or necessitate (upon Company's request) a reconsideration of that prior tax assistance.

J. Governing Law and Severability. These Terms and Conditions, and the Agreement letter to which these they are appended, including any appendix and exhibits, shall be governed by, and construed in accordance with, the laws of the State of Texas (without giving effect to the choice of law principles thereof). Furthermore, if any action is brought by either party, the parties agree that such action shall be brought within the jurisdiction of the State of Texas. Sole venue for disputes herein shall be in the State of Texas. If any provision of this Agreement is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Agreement.

K. Document Retention. Company must maintain all records substantiating their tax credits for at least three years from the period the credits are utilized or the period that such tax years remain subject to audit by the Internal Revenue Service.

L. Duty to Cooperate. Ayming relies upon the documentation, representations and other factual information provided by Company to implement and defend (in the event of audit) Tax Credits identified. If it is determined that the documentation, representations or other factual information provided by Company are false or if Company fails to cooperate with Ayming by not providing information or documentation in a reasonable time period during the implementation of Company's study or defense of Company's position in audit, Ayming's obligation to provide audit defense may be deemed to be null and voidable at Ayming's sole discretion.

AYMING BANKING DETAILS

- [redacted]

  ABA Routing Number: [redacted]
  Swift Code: [redacted]
  Account Number: [redacted]

- Notifications must be sent to **accountsreceivable@aymingusa.com**