

**IN THE UNITED STATES COURT OF INTERNATIONAL TRADE**  
**BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE**

Freestyle World, Inc., on behalf of itself and all  
others similarly situated,

Plaintiff,

v.

U.S. CUSTOMS AND BORDER  
PROTECTION; RODNEY S. SCOTT, in his  
official capacity as Commissioner of U.S.  
Customs and Border Protection; and the  
UNITED STATES OF AMERICA,

Defendants.

Court No. 26-cv-1088

**DECLARATION OF RUSSELL WALLACE IN SUPPORT OF**  
**MOTION FOR CLASS CERTIFICATION**

I, Russell Wallace, pursuant to 28 U.S.C. § 1746, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Chief Executive Officer and co-founder of Freestyle World, Inc. (“Freestyle World”). I am authorized to make this declaration on behalf of Freestyle World. I have personal knowledge of the facts set forth herein and, if called as a witness, could and would testify competently thereto.
2. Freestyle World is a small business headquartered in California and incorporated in Delaware that makes non-toxic and chlorine-free diapers and wipes.
3. Freestyle World filed this action on behalf of itself and other small businesses who cannot easily absorb the cost of the Government’s illegal IEEPA tariffs, and whose businesses have been adversely affected by shifting tariff rates.

4. Although Freestyle World is ably represented by counsel in this matter, it recognizes that many other similarly situated small businesses lack the access to counsel who can advocate for their interests and interpret the latest orders of the Court and information made available by U.S. Customs and Border Patrol (CBP) regarding the availability of tariff refunds.

5. Freestyle World paid approximately \$664,471.87 in IEEPA duties. At least one of Freestyle World's tariff entries, including those with IEEPA duties, has been fully liquidated, which may render it ineligible for relief through CBP's CAPE system. This includes:

- Entry Number: 17802049829 with an approximate refund amount of \$21,928.78.

6. While other IEEPA duties paid by Freestyle World may be eligible for relief through the CAPE system, Freestyle World has deep concerns about the ability of all similarly situated small businesses to understand their rights and access the refunds to which they are entitled.

7. I understand that Freestyle World has certain duties and responsibilities as a Class representative. Those duties include being generally familiar with the litigation, vigorously prosecuting the litigation, and hiring attorneys experienced in class action litigation, all of which Freestyle World has done.

8. I understand that as a Class representative, Freestyle World also has a duty to preserve documents and other information about the lawsuit, which I have done on Freestyle World's behalf. I have worked with Freestyle World's attorneys to provide them with all of the relevant information in our possession.

9. I have actively participated in the case by reviewing pleadings, and timely responding to attorneys' calls and emails.

10. Neither I nor Freestyle World have been promised anything to be a Class representative. Instead, Freestyle World's purpose in acting as a Class representative is solely to seek accountability from Defendants for the alleged conduct that caused harm to Freestyle World and to other similarly-situated Class members. Freestyle World's interests are not in conflict with other Class members. Freestyle World's primary responsibility is to the Class.

11. I believe that Freestyle World has upheld its duties as a Class representative and it will continue to do so.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 22nd day of June, 2026.

By:   
Russ Wallace (Jun 23, 2026 06:54:33 PDT)  
Russell Wallace  
CEO, Freestyle World, Inc.