

Fill in this information to identify the case:Debtor Wellmade Floor Coverings International, Inc.United States Bankruptcy Court for the: Northern District of Georgia
(State)Case number 25-58764**Modified Official Form 410
Proof of Claim****04/25**

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

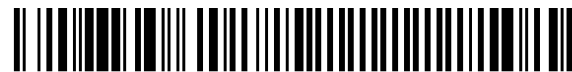
Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Nan Liu</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	☒ No ☐ Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? <u>Nan Liu</u> <u>Aaron Halegua</u> <u>Aaron Halegua, PLLC</u> <u>524 Broadway, 11th Floor</u> <u>New York, NY 10012</u> Contact phone _____ Contact email <u>ah@aaronhalegua.com</u> Uniform claim identifier (if you use one): _____	Where should payments to the creditor be sent? (if different) Contact phone _____ Contact email _____
4. Does this claim amend one already filed?	☒ No ☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	☒ No ☐ Yes. Who made the earlier filing? _____	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	☒ No ☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: __ __ __ __
7. How much is the claim? \$ <u>581,923.93</u> or more	Does this amount include interest or other charges? ☐ No ☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>See Appendix</u>
9. Is all or part of the claim secured?	☒ No ☐ Yes. The claim is secured by a lien on property. Nature or property: ☐ Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>. ☐ Motor vehicle ☐ Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % ☐ Fixed ☐ Variable
10. Is this claim based on a lease?	☒ No ☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	☒ No ☐ Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☒ Yes. Check all that apply:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ _____

☐ Up to \$3,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☒ Wages, salaries, or commissions (up to \$17,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ 17,150.00

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/28 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 11/20/2025
MM / DD / YYYY

/s/Aaron Halegua
Signature

Print the name of the person who is completing and signing this claim:

Name Aaron Halegua
First name Middle name Last name

Title _____

Company Aaron Halegua, PLLC
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 812-2297 | International (781) 575-4050

Debtor: 25-58764 - Wellmade Floor Coverings International, Inc. District: Northern District of Georgia, Atlanta Division		
Creditor: Nan Liu Aaron Halegua Aaron Halegua, PLLC 524 Broadway, 11th Floor New York, NY, 10012 Phone: Phone 2: Fax: Email: ah@aaronhalegua.com	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Authorized agent	
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim: See Appendix	Last 4 Digits: No	Uniform Claim Identifier:
Total Amount of Claim: 581,923.93 or more	Includes Interest or Charges: Yes	
Has Priority Claim: Yes	Priority Under: 11 U.S.C. §507(a)(4): 17,150.00	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: Aaron Halegua on 20-Nov-2025 8:45:00 p.m. Pacific Time Title: Company: Aaron Halegua, PLLC		

APPENDIX

1. Claimant Nan LIU (“Claimant”) is part of the group of Claimants represented in these proceedings against Debtor Wellmade Floor Coverings International, Inc. and Debtor Wellmade Industries MFR N.A. LLC (together, the “Debtors”) by Aaron Halegua, PLLC and Radford Scott LLP (hereinafter, the “Labor Plaintiffs”).¹
2. The Debtors acted as a single, integrated enterprise under the applicable laws and are jointly and severally liable for Claimant’s claims.
3. Claimant and numerous other employees (together, the “Visa Workers” and each a “Visa Worker”) were recruited by Debtors to travel from China to the United States to work at Debtors’ factory in Cartersville, Georgia (the “Cartersville Facility”).
4. Claimant’s claims against Debtors, which include personal injury tort and other claims, are set forth in the initiating complaint in the civil matter *Liu, et al. v. Wellmade Industries MFR. N.A. LLC, et al.*, Case No. 4:25-cv-001340-WMR, filed in the U.S. District Court for the Northern District of Georgia (“the Complaint”). A copy of the Complaint has been filed in this matter. (ECF No. 171-1, App. C).²
5. The Proofs of Claim being filed on behalf of the other Labor Plaintiffs as well as prior filings in this matter by the Labor Plaintiffs (such as ECF Nos. 171 and 218), including all attached declarations and exhibits, are hereby incorporated into this Proof of Claim.

Additional Evidence of Debtors’ Liability

6. In addition to the facts alleged and exhibits referenced in the Complaint, Claimant also provides the following facts and exhibits that further support the Claimant’s claims and the liability of the Debtors.
7. An example of a cover letter from Debtors to the U.S. Citizenship and Immigration Services (“USCIS”) that accompanied the visa application for Visa Worker Yao Yan has been filed in this matter. (ECF No. 218, Ex. A). The cover letter is on “Wellmade” letterhead; it attests to certain facts regarding Mr. Yan’s employment at the Cartersville Facility, such as job duties and length of the employee’s stay in the United States; and it requests that USCIS issue the visa “on an urgent basis.”

¹ The Labor Plaintiffs currently include the following individuals, but more may be added: Yucong Liu, Cangen Han, Yixiang Zhang, Yao Yan, Haitao Sun, Shuai Zhang, Nan Liu, Jiansheng Yin, Jiagen Yang, Jingjing Zhang, Yanxi Gao, Weiwei Li, Sijian Jiang, Xianlai Wei, Pan Wang, Wen Chen, Shengda Yu, Shengxiang Yu, Shun Yu, Shunkui Wang, Jinchao Si, Guangshun Xing, Yorman Ojeda Herrera, Marianela Piña Yaguari, and Eglis Almarza Diaz.

² Parties in interest may receive electronic copies of these filed pleadings by accessing the Court’s docket or by sending written request by email to Claimant’s counsel, whose name and contact information appears on the Proof of Claim form to which this Appendix is attached.

8. An example of an English-language “Offer of Employment” from the Debtors, on “Wellmade” letterhead, that Debtors required Visa Workers to sign upon starting work at the Cartersville Facility has been filed in this matter. (ECF No. 218, Ex. B).
9. A police report describing an incident wherein Visa Worker Jiagen Yang was forced to call the police in order to have his passport returned by Debtors has been filed in this matter. (ECF No. 171-1, App. A at 31–32).
10. From 2022 to 2024, the Occupational Safety and Health Administration (“OSHA”) initiated at least eight inspections of the Cartersville Facility, which resulted in at least twelve citations against the Debtors, including ten citations for “serious violations.” This data may be accessed by entering “Wellmade” on the “Establishment Search” page of the OSHA website.³
11. Two photographs of Visa Worker Yixiang Zhang after he was struck in the face by a machine at the Cartersville Facility have been filed in this matter. (ECF No. 171-1, App. A at 28–29).
12. Two examples of time sheets that Debtors used to record the number of shifts worked by various Visa Workers and other workers have been filed in this matter. (ECF No. 171-1, App. A at 34–36; ECF No. 218, Ex. F). These time sheets show that even Visa Workers’ official schedule involved working a 12-hour shift and only provided one day (or sometimes two days) off per week. The time sheets bear the “Wellmade” logo on them.
13. A screenshot of the activity in Visa Worker Nan Liu’s Bank of America account, accessed on his cell phone, has been filed in this matter. (ECF No. 171-1, App. A at 20). This screenshot shows multiple financial transfers from “Wellmade” to Visa Worker Liu. Similarly, a bank statement from the account of Visa Worker Yixiang Zhang’s Bank of America account has been filed in this matter. (ECF No. 171-1, App. A at 22–26). This statement also shows multiple financial transfers to Visa Worker Zhang from “Wellmade.” These exhibits demonstrate that Debtors were making direct payments to the Visa Workers, not directing them through a staffing agency or other third party.
14. Weiqing Li is a former employee of Debtors who worked as a Mandarin translator for the company. Attached is the Declaration of Weiqing Li, dated November 19, 2025, attesting to, *inter alia*, Debtors’ misrepresentations to USCIS, the confiscation of the Visa Workers’ passports, the long hours they worked, the lack of personal protective equipment, limitations on their movement, and their unsanitary living conditions. (See Exhibit A).

Damages

15. During the time period that Claimant worked for the Debtors, Claimant typically worked six or more days per week and far more than the scheduled 12 hours per day. Yet, Claimant was never paid overtime for his work for Debtors.

³ The web address is: <https://www.osha.gov/ords/imis/establishment.html>.

16. Under the Fair Labor Standards Act (“FLSA”), Claimant is entitled to overtime pay in the amount of 150% of his regular rate of pay for each hour worked beyond 40 hours in a workweek. 29 U.S.C. § 207(a)(1).
17. Under the FLSA, because the overtime premium was not timely paid, Claimant is entitled to liquidated damages equal to 100% of the overtime pay owed. 29 U.S.C. § 216(b).
18. To the extent that Claimant performed work for Debtors within 180 days of the petition filed on August 4, 2025, Claimant has a priority claim for all wages earned but not paid (i.e., for all unpaid overtime and liquidated damages) during that period, up to a maximum of \$17,150.
19. Under the Trafficking Victims Protection Reauthorization Act (“TVPRA”), Claimant is entitled to recover economic damages, emotional distress damages, and any other damages incurred as a result of being subjected to forced labor. 18 U.S.C. § 1595(a); *see, e.g., Arreguin v. Sanchez*, 398 F. Supp. 3d 1314, 1326–29 (S.D. Ga. 2019).
20. The economic loss to Claimant as a result of being subjected to forced labor by the Debtors is calculated by determining the amount that he should have been paid minus the amount that Debtors actually paid to Claimant. The unpaid overtime amount based on Claimant’s regular rate of pay that is referenced above is one way to calculate such damages. However, to the extent that the prevailing wage for the work performed exceeds the hourly rate paid to Claimant, the prevailing wage should be used to calculate the compensation owed. *See Ross v. Jenkins*, 325 F. Supp. 3d 1141, 1172 (D. Kan. 2018) (applying prevailing wage rate). These damages may also include any improper wage deductions made by the Debtors or any money that Claimant had to spend for the Debtors’ benefit. These amounts will be calculated after Claimant receives the necessary documents and discovery from the Debtors.
21. Claimant is entitled to emotional distress damages in an amount of at least \$1,000 for each day that Claimant was subjected to forced labor. *See, e.g., Aguilar v. Imperial Nurseries*, No. 3:07-cv-00193, ECF No. 71 (D. Conn. June 2, 2008) (awarding \$3,000 for each day subjected to forced labor); *Ross*, 325 F. Supp. 3d at 1174 (awarding \$800 per day in 2018); *Magnifico v. Villanueva*, No. 9:10-cv-80771, ECF No. 133 (S.D. Fla. Nov. 1, 2012) (awarding \$750 per day in 2012).
22. To the extent Claimant suffered physical or bodily injuries caused by the TVPRA violations, Claimant would be entitled to damages for the pain and suffering, medical costs, and lost income related to those injuries. *Wang v. Gold Mantis Constr. Decoration (CNMI), LLC*, 705 F. Supp. 3d 1190, 1208–15 (D. N. Mar. I. 2021).
23. Based on the violations of the Georgia RICO statute, Claimant is entitled to trebling of the economic damages that he suffered as a result of the Debtors’ activities. O.C.G.A. § 16-14-6(c). Since Claimant’s economic damages were already “doubled” by awarding liquidated damages under the FLSA, Claimant is entitled to receive an additional amount equivalent to one-times the overtime pay owed to him under the Georgia RICO statute. *Ross*, 325 F. Supp. 3d at 1177.

24. Under the TVPRA (and the Georgia RICO statute), Claimant is entitled to an award of punitive damages. The awarding of punitive damages is routine in forced labor and human trafficking cases. *See Ditullio v. Boehm*, 662 F.3d 1091, 1098 (9th Cir. 2011) (“permitting punitive damages is consistent with Congress’ purposes in enacting the TVPA, which include increased protection for victims of trafficking and punishment of traffickers”). In comparable cases, courts have awarded punitive damages in an amount of two-times the amount of the compensatory damages. *See Arreguin*, 398 F. Supp. 3d at 1319, 1329 (awarding punitive damages at a 2:1 ratio with compensatory damages to 13 workers from Mexico who were recruited under false promises, underpaid, and subjected to deplorable conditions). Accordingly, punitive damages here are estimated here by adding the compensatory damages due under the TVPRA (economic damages plus emotional distress damages) and then taking two-times those compensatory damages. However, Claimant reserves the right to adjust this request and seek higher punitive damages.
25. Based on the above, Claimant is entitled to at least the following amounts, although these calculations may be updated or amended, and certain damages must ultimately be determined by a jury.

Claimant Name:	Nan Liu
Dates Worked (Number of Weeks):	11/2024 – 3/2025 (19)
Unpaid Overtime (FLSA):	\$36,584.79
Liquidated Damages (FLSA):	\$36,584.79
Priority Wage Claim (if any):	\$17,150.00
Economic Losses and Deductions (TVPRA):	to be determined
Emotional Distress Damages (TVPRA):	\$133,000.00
Physical Injury–Related Damages (TVPRA):	to be determined
Treble Economic Damages (Georgia RICO):	\$36,584.79
Punitive Damages (TVPRA; Georgia RICO):	\$339,169.57
Disgorgement of Profits (Georgia RICO):	see below
Attorney’s Fees and Costs:	to be determined
Prejudgment and Post-judgment Interest:	to be determined
Total:	not less than \$581,923.93

Disgorgement of Profits

26. Under the Georgia RICO and based on Claimant’s unjust enrichment claim, Claimant is entitled to the remedy of disgorgement of profits. *See, e.g., Brenner v. Future Graphics, LLC*, No. CIVA 106CV-0362-CAP, 2006 WL 6306540, at *5 (N.D. Ga. Nov. 14, 2006); *Barrientos v. CoreCivic, Inc.*, No. 4:18-CV-70 (CDL), 2023 WL 5538164, at *2 (M.D. Ga. Aug. 28, 2023); *Watson v. Sierra Contracting Corp.*, 485 S.E.2d 563, 570 (Ga. Ct. App. 1997).
27. Labor Plaintiffs retained FTI Consulting, Inc. (“FTI”) to calculate the appropriate measure of disgorgement of profits damages in this case. Since Debtors did not consent to provide Labor Plaintiffs with the necessary financial information for this calculation, FTI was required to rely

upon the limited financial data made available in these proceedings and other publicly-available information.

28. Based on these inputs, FTI determined that Debtors profited an additional amount of approximately \$32.3 million in the period from 2022 to mid-2025 due to the underpayment of their workforce. The methodology employed by FTI is set forth in the declaration of Edith Wong, dated November 20, 2025. (*See* Exhibit B).
29. Labor Plaintiffs reserve the right to revise their calculation of disgorgement of profits damages upon the receipt of further information regarding Debtors' operations and finances. Additionally, after the Debtors provide the relevant records and data, Labor Plaintiffs will be able to calculate the appropriate portion of these damages attributable to each Claimant or determine an appropriate formula for doing so.

Reservation of Rights

30. Claimant files this Proof of Claim to preserve his/her claim against the Debtors. However, Claimant does not consent to the jurisdiction of the bankruptcy court to adjudicate or estimate his/her claim. Claimant reserves his/her right to jury trial in the district court where the Complaint was filed. Claimant reserves his/her right to amend this Proof of Claim.
31. Notwithstanding the filing of this Proof of Claim, Claimant reserves and asserts his/her right to a jury trial. The Supreme Court has held that a creditor retains his/her Seventh Amendment constitutional right to a jury trial where a matter must be tried by an Article III Court. *Granfinanciera, S.A. v. Nordberg*, 492 U.S. 33, 49 (1989). This claim is the type of action that must be tried by the Article III district court and not the bankruptcy court. 28 U.S.C. § 157(b)(5) ("The district court shall order that personal injury tort and wrongful death claims shall be tried in the district court in which the bankruptcy case is pending, or in the district court in the district in which the claim arose..."). Denying Claimant his/her right to jury trial would be unconstitutional. Moreover, the bankruptcy court is statutorily prohibited from deciding or estimating personal injury tort claims. 11 U.S.C. § 157(b)(2)(B). This claim is centered on the tortious conduct of the Debtors and personal injury to Claimant, and the bankruptcy court does not have jurisdiction to estimate or adjudicate this claim. Claimant reserves his/her right to assert abstention such that his/her claim is heard in the district court where the Complaint was filed. "[T]he district court has the authority to leave tort cases in the courts in which they are pending for liquidation there." *Citibank v. White Motor Corp. (In re White Motor Corp.)*, 761 F.2d 270, 273 (6th Cir.1985). This authority is based on permissive abstention pursuant to 28 U.S.C. § 1334(c)(1). Permissive abstention, and not mandatory abstention, applies to personal injury tort claims. *In re White Motor Corp.*, 761 F.2d at 273. Subsection 1334(b) provides district courts with "original but not exclusive jurisdiction of all civil proceedings arising under title 11, or arising in or related to cases under title 11." 28 U.S.C. § 1334(b). Permissive abstention derives from subsection 1334(c)(1) of title 28, which provides, with exceptions not applicable here, that "nothing in this section prevents a district court in the interest of justice, or in the interest of comity with State courts or respect for State law, from abstaining from hearing a particular proceeding arising under title 11 or arising in or related to a case under title 11." 28 U.S.C. § 1334(c)(1).

32. The filing of this Proof of Claim is not and should not be construed to be: (a) a waiver or release of any of Claimant's rights against any other entity or person for all or any part of any claim set forth herein; (b) a waiver of the right to seek to have the reference withdrawn with respect to the subject matter of this Claim or with respect to any objection or other proceeding; (c) a waiver of any right to the subordination, in favor of the Claimant, of indebtedness or liens held by other creditors of the Debtors; (d) an election of remedy which waives or otherwise affects any other remedy of the Claimant, including entitlement to the recovery of attorneys' fees and costs; (e) a waiver of the Claimant's right to file a request for payment of administrative expenses under 11 U.S.C. § 503(b); (f) a waiver of a right to trial by jury; or (g) a waiver of a right to pursue any claims through an adversary proceeding..
33. The Claimant reserves the right to amend, modify, or supplement his/her Claim. By filing this Claim, the Claimant intends to provide notice to the Debtors of any and all claims, now known and unknown, as some claims may not be known until discovery is exchanged or further information becomes available. Furthermore, the Claimant asserts any and all of his/her rights and remedies at law, including any and all cross and counter-claims. To the extent it is determined that any claim herein properly lies against any jointly administered entity, the Claimant hereby gives notice of his/her intent that the Claim be deemed filed in any such case against any such entity. The Claimant also reserves the right to assert any portion of the Claim as a secured claim based upon any right to setoff pursuant to 11 U.S.C. § 553. Nothing in the Claim is intended to limit the Claimant's rights against any third party or any rights they have at law or in equity. The Claimant reserves all rights to further assert and pursue any post-petition administrative claims against the Debtors' estates.
34. To the extent that the Claimant discovers additional information regarding the Claim, and while noting that Claimant has not yet been afforded the right to any discovery relating to his/her claims, the Claimant hereby expressly reserves any and all rights to amend or supplement his/her Claim as necessary. The Claimant further reserves his/her right to amend this Proof of Claim in any way.

Exhibit A

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:

WELLMADE FLOOR COVERINGS
INTERNATIONAL, INC., *et al.*,

Debtors.

Chapter 11

Case No. 25-58764

(Jointly Administered)

DECLARATION OF WEIQING LI

I, WEIQING LI, hereby declare:

1. I am over 18 years of age and am fully competent to testify to the facts herein.
2. I was born in China and am fluent in Mandarin Chinese.
3. I have been in the United States for nearly 30 years and am also fluent in English.
4. I was employed by Wellmade Industries MFR N.A. LLC (“Wellmade”) at its flooring production facility in Cartersville, Georgia (the “Cartersville Facility”) from approximately September 2023 to March 2024. I was first hired as an interpreter, but later began working as a warehouse supervisor. I was then enlisted to help Wellmade prepare for an audit into its operations, which I understood to be required by Costco—one of Wellmade’s customers.
5. I submit this Declaration in support of the claims filed in the Wellmade bankruptcy case by Yucong Liu and the other workers who came from China to work at the Cartersville Facility.

Visas and Passports

6. In my role as an interpreter, I observed and participated in numerous meetings and events either involving or concerning the Chinese workers at the Cartersville Facility. For instance, I was

part of meetings involving the hiring of the workers, their onboarding, and their work schedules. I also learned a good deal about Wellmade's operations from preparing for the audit.

7. Through my work, I learned that Wellmade made false representations to the U.S. Government in visa applications that Wellmade submitted to bring Chinese workers to work at the Cartersville Facility (the "Visa Workers").

8. As part of my job duties, I was often required to pick up the Visa Workers when they arrived at the airport in Atlanta and bring them to Cartersville. I also took the Visa Workers to get their Social Security numbers.

9. After arriving in Cartersville, the Visa Workers typically had an onboarding meeting with Wellmade's head of human resources, Waleska White. While Wellmade listed very high salaries (in some cases up to \$120,000 per year) in the visa applications for the Visa Workers, during the onboarding meetings, the workers would be told that they would only earn around \$50,000-\$60,000 per year. The Visa Workers were also generally required to sign a new document stating this new, lower salary.

10. When the Visa Workers arrived in Georgia, I witnessed Jianjun Lu, Wellmade's factory manager, take their passports. He would only return the passports when the Visa Workers needed to go to the bank, go to the Social Security office, or things like that. It is my belief that Wellmade took their passports to exert control over them and limit their freedom.

Working Conditions

11. I observed that the Visa Workers routinely worked very long shifts of more than 12 hours, and that they routinely worked six or even seven days per week. I know this because I was sometimes required to drive them home from work in the evening.

12. I learned that at least some of the Visa Workers were paid all or some of their wages in Chinese currency into their Chinese bank accounts.

13. I was sometimes directed to help drive the Visa Workers to buy groceries because none of them had vehicles and therefore were not able to leave Wellmade's dormitories on their own.

14. I also learned that Wellmade strictly limited the movement of the Visa Workers. For instance, Wellmade required that the Visa Workers not leave their homes after 9 p.m. (unless they were working), even on their day off. I recall one Saturday where I was out with some of the Visa Workers and I drove the back to their house around midnight. The next day, Jianjun Lu and his wife gave me a warning that the Visa Workers should not be out past 9 p.m., and that they would give me a write-up if this happened again.

15. I observed that there were many health and safety hazards for the workers at the Cartersville Facility. I am aware that the factory was cited for numerous OSHA violations. I am also aware that several production workers suffered serious injuries, including a worker nearly having his hand cut off by an unsafe machine. I estimate that I learned of at least four or five Chinese and Latino workers who suffered injuries at the Cartersville Facility.

16. I recall there were occasions when Wellmade did not have enough masks for all the employees at the Cartersville Facility, which was a very dusty work environment, but Wellmade made them work anyway.

17. I believe that I was also underpaid by Wellmade. I often needed to work overtime, but was not provided any overtime pay for this work. For instance, I was also told to take the Visa Workers to the grocery store on Saturdays, but was told that I would not be compensated for this time because it was Saturday.

Housing Conditions

18. Since I needed to transport the Visa Workers, I saw the homes in which Wellmade housed them many times.

19. I recall that several workers were forced to share a single bedroom. The workers generally only had mattresses on the floor, but no actual bedframes.

20. The houses were generally disgusting and unsanitary.

Effect on Workers

21. I believe that many of the Visa Workers, despite the terrible conditions, were afraid to leave their jobs at Wellmade.

WeChat

22. Wellmade regularly used the Chinese social media app, WeChat, to conduct company business. When I was employed there, I was part of several WeChat groups. I recall that I was in at least one WeChat group together with George Chen. After my employment at Wellmade ended, I was removed from the company WeChat groups.

Costco Audits

23. I learned that Costco was a major customer of Wellmade and would perform audits of the Cartersville Facility. George Chen had me assist in preparing for such audits.

24. I am aware that Wellmade created certain documents specifically to pass the audit, such as maintenance logs for the machinery.

25. Wellmade also added new signs and safety information for the factory machinery that were not previously posted there.

26. On the days of each audit, Wellmade directed that those workers who were undocumented should not come to work at the Cartersville Facility. I translated a conversation between management and Jianjun Lu about this subject.

27. Shortly after I helped Wellmade pass the Costco audit, I was fired.

I declare under penalty of perjury that the foregoing is true and correct. Executed in Marietta, Georgia on the 19th day of November, 2025.



Weiqing Li (Nov 20, 2025 11:59:58 EST)

Weiqing Li

Exhibit B

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:

WELLMADE FLOOR COVERINGS
INTERNATIONAL, INC., *et al.*,

Debtors.

Chapter 11

Case No. 25-58764

(Jointly Administered)

DECLARATION OF EDITH WONG, CPA, CFE

I, EDITH WONG, hereby declare:

1. I am over 18 years of age and am fully competent to testify to the facts herein.
2. I hereby submit this declaration in support of the Proofs of Claim filed on behalf of the individual Labor Plaintiffs as well as the class Proof of Claim that was filed (together, the “Proofs of Claim”) in the above-referenced matter.¹

SUMMARY OF QUALIFICATIONS AND EXPERIENCE

3. I am a Senior Managing Director in the Forensic & Litigation Consulting practice of FTI Consulting, Inc. (“FTI Consulting”) with over 20 years of experience in forensic accounting, investigations and financial consulting.

¹ The Proofs of Claim relate to the underpayment, forced labor, and unjust enrichment claims under the Trafficking Victims Protection Reauthorization Act, Fair Labor Standards Act, Georgia Racketeer Influenced and Corrupt Organizations Act, and Georgia common law as set forth in the lawsuit brought by Yucong Liu, Yixiang Zhang, and Cangen Han on behalf of themselves and similarly situated individuals against Wellmade Industries MFR. N.A. LLC (“Wellmade MFR”), Wellmade Floor Coverings International, Inc. (“Wellmade International”), Zhu Chen a/k/a George Chen, Jiayi Chen a/k/a Morgan Chen, Jian Jun Lu, and Ming Chen a/k/a Allen Chen. *See* Class and Collective Complaint, dated May 27, 2025. The “Labor Plaintiffs” referenced herein are any individuals who have retained the same counsel representing Plaintiffs Liu, Zhang, and Han and who have filed Proofs of Claim in these bankruptcy proceedings.

4. I specialize in conducting investigations involving financial and corporate misconduct matters such as fraud, asset misappropriation, flow of funds, cash tracing, financial due diligence, financial records reconstruction, fraudulent conveyance, and corruption. I have significant experience in reconstructing accounting records, analyzing complex financial transactions and identifying data anomalies, as well as in the application of U.S. Generally Accepted Accounting Principles (“GAAP”) and auditing standards. These include matters involving financial restatements, alleged accounting fraud, fraudulent conveyance, IPO-readiness, audit malpractice, and the presentation of financial statements. I have presented my findings to the U.S. Department of Justice, the Securities and Exchange Commission, and the Federal Bureau of Investigation.

5. Additionally, I provide litigation support on matters relating to, *inter alia*, contract disputes, damage calculations, bankruptcy litigation, wrongful termination and false claims. I have served as a forensic accounting expert in disputes involving accounting, economic, and financial analyses of complex claims and damages.

6. I hold a Bachelor of Science in Accounting and Finance from the Leonard N. Stern School of Business at New York University. I am a Certified Public Accountant (CPA) and a member of the American Institute of Certified Public Accountants (AICPA). I am also a Certified Fraud Examiner (CFE) and a member of the Association of Certified Fraud Examiners (ACFE). Apart from my client engagements, I serve as a recurring faculty member for accounting programs offered by the Practising Law Institute in New York. Prior to joining FTI Consulting, I was a Senior Consultant in the Fraud Investigation & Dispute Services practice of Ernst & Young.

SCOPE OF WORK

7. I was retained by counsel for the Labor Plaintiffs to calculate a preliminary estimate of the potential disgorgement amount for the Proofs of Claim by determining the profits attributable to

Wellmade’s alleged exploitation and under-compensation of Labor Plaintiffs and similarly situated individuals (collectively, the “Workers”). I understand that counsel considers the two debtor entities, Wellmade International and Wellmade MFR (together, “Wellmade”), to operate as a single enterprise and be jointly liable for any disgorgement of profits.

8. For my calculations, I relied on publicly available market and industry data (e.g., product prices, price-elasticity estimates, and industry profit margins). I was also provided with the Statement of Financial Affairs (SOFA) filed in the bankruptcy matter for both Wellmade International and Wellmade MFR, which show the 2023 and 2024 revenue for each entity. The total combined annual revenue for Wellmade for fiscal year 2023 is \$180,726,234 and for fiscal year 2024 is \$129,816,394.

9. My opinions are based on the information available to me as of the date of this report. If additional information becomes available, I reserve the right to supplement or revise my analysis and conclusions.

METHODOLOGY

10. In this preliminary analysis, and in the absence of more detailed company-specific cost and pricing data, I have assumed that the full extent of Wellmade’s discounted pricing is attributable to the alleged under-compensation of the Workers. In practice, pricing may be influenced by a variety of other factors (e.g., competitive strategy, product features, input costs, or distribution arrangements). For purposes of this calculation, I have assumed that the alleged wage underpayment directly enabled Wellmade to offer lower prices, and that the full value of this pricing advantage flowed through to increased demand and, ultimately, incremental profit.

11. I applied the concept of price-demand elasticity to translate the company’s price discount into an estimate of its corresponding increase in demand. Price elasticity of demand is defined as

the percentage change in quantity demanded resulting from a percentage change in price, holding other factors constant. Consistent with the law of demand, a decrease in price is generally associated with an increase in quantity demanded.

12. I then applied the percentage increase in sales attributable to Wellmade's lower prices to the total sales (revenue) of the company. I used the revenue data for 2023 and 2024 that was provided in the aforementioned SOFAs. I used the company's 2023 values as a proxy to estimate the company's revenue for 2022 and the company's 2024 values as a proxy to estimate the company's revenue for the first half of 2025.

13. Finally, because company-specific data on Wellmade's profit margins was not available, I applied an industry-average profit margin to estimate the incremental profit to Wellmade associated with that incremental revenue.

SUMMARY OF FINDINGS

14. Based on the limited data this is publicly available, Wellmade's prices are approximately 24% cheaper than those of its competitors for comparable vinyl flooring products.

15. Based on available research for the consumer products industry, I assumed that the price elasticity for Wellmade's products is 1.0—that is, for every 10% decrease in price there is a corresponding 10% increase in demand for that product.

16. Based on publicly-available data which estimate that gross profit margins for laminate flooring typically range from 30% to 35%, I assumed that Wellmade's profit margin is 30%.

17. Extrapolating from the revenue reported in the SOFAs, I estimated that Wellmade's total revenue from January 2022 to June 2025 is \$556.2 million.

18. Based on these assumptions about price differences, elasticity, and profit margins, I calculated that \$32.3 million in profits earned by Wellmade between January 2022 and June 2025 are attributable to the company's alleged underpayment of workers.

19. If these assumptions are changed based on receiving more detailed data about Wellmade's operations, then the corresponding estimate of improper profits would change as well.

DETAILED FINDINGS

20. To estimate the price discount of Wellmade's products as a result of its alleged underpayment of Workers, I researched the prices of the company's products and compared it with publicly available prices from its competitors. Based on my research, I found prices for vinyl plank flooring on the website of a company called Stone and Tile, which describes itself as "one of the largest importers and distributors of natural stone and tile in the United States."²

21. I compared prices for Wellmade's products to similar products offered by other companies. To isolate comparable items, I focused on vinyl plank flooring products with similar size, thickness, and finish, based on the assumption that these characteristics are primary drivers of price. After applying these filters, I identified two product groupings that included both Wellmade and non-Wellmade products. These pairings formed the basis of my price comparison and the resulting estimate of the company's pricing discount.

22. Based on my review of November 2025 prices across these two product groups, my analysis indicated that Wellmade's prices were, on average, 24% below its competitors. **Figure 1** shows how this calculation was performed.

² See Stone and Tile, *About Us*, <https://stoneandtileshoppe.com/pages/about-us> (last accessed Nov. 18, 2025).

Figure 1 - Wellmade Products Price Comparison (as of November 10, 2025)

	Comparison A³	Comparison B⁴
Product Specification		
Type	Vinyl Plank	Vinyl Plank
Thickness	5 MM	6 MM
Size	~7 x 60"	~9 x 60"
Finish	Embossed	Ceramic Bead
Pricing		
Wellmade	\$2.49	\$4.19
Non-Wellmade	\$3.69	\$4.99 ⁵
Difference (\$)	-\$1.20	-\$0.80
Difference (%)	-33%	-16%
Average Price Differential	-24%	

23. Because I did not have access to historical company-specific cost or pricing data, this analysis represents a high-level, preliminary estimate intended to provide an approximate range for purposes of the Proofs of Claim. This calculation could be refined if more precise pricing data is provided.

³ Data derived from: Stone and Tile, *Vinyl Flooring*, https://stoneandtileshoppe.com/collections/all-vinyl?sort=best-selling&_pf&pf_t_type=type_Vinyl%20Plank&pf_t_thickness=thickness_5%20MM&pf_t_size=size_7.87%22%20x%2060%22&pf_t_size=size_7.2%22%20x%2060%22&pf_t_size=size_7.1%22%20x%2060%22&pf_t_finish=finish_Embossed (last accessed Nov. 18, 2025).

⁴ Data derived from: Stone and Tile, *Vinyl Flooring*, https://stoneandtileshoppe.com/collections/all-vinyl?sort=best-selling&_pf&pf_t_type=type_Vinyl%20Plank&pf_t_size=size_9.06%22%20x%2060%22&pf_t_size=size_9.06%22%20x%2059.84%22&pf_t_size=size_9%22%20x%2060%22&pf_t_thickness=thickness_6%20MM&pf_t_finish=finish_Ceramic%20Bead&pf_t_finish=finish_Hardmax%20Ceramic%20Bead (last accessed Nov. 18, 2025).

⁵ On the Stone and Tile website, a rebate was available for the other company's product in Comparison B, which reduced the in-cart price to \$3.29 per square foot. I did not use the post-rebate price in my analysis because I aimed to compare base pricing on a consistent basis.

24. To translate that price advantage into increased demand for its products, I incorporated the concept of price-demand elasticity.⁶ Although we have not located many published studies on this subject, it is generally accepted that standard consumer goods have a price elasticity of approximately 1.0.⁷ I researched price-demand elasticity for vinyl flooring products but did not find any product-specific price elasticity data. The change in demand is calculated by multiplying the elasticity by the change in price. Therefore, assuming an elasticity of 1.0 for illustrative purposes, a 24% price discount would result in a 24% increase in quantity demanded.

25. Extrapolating from the revenue reported in the SOFAs, I estimated that Wellmade's total revenue from January 2022 to June 2025 is \$556.2 million. My sources and assumption for this calculation are shown in **Figure 2** below.

⁶ Products may broadly fall into three categories of elasticity: (1) inelastic (i.e., having an elasticity of less than one with sales rising a little, if at all, when price drops); (2) unitary elastic (i.e., having an elasticity of approximately one or, in other words, with sales rising roughly in step with the price drop); and (3) elastic (i.e., having an elasticity of greater than one with sales rising more than the corresponding decrease in price).

⁷ A 1997 study archived in the Harvard Scholars database states, "[f]or most consumer goods and services, price elasticity tends to be between 0.5 and 1.5. As the price elasticity for most products clusters around 1.0, it is a commonly used rule of thumb." The study also explains that goods with many close substitutes, and goods that are discretionary or whose purchase can be postponed, tend to exhibit higher elasticities because consumers are more willing to change their purchasing decisions when prices change. Laminate flooring appears to share these characteristics. It is a non-essential home improvement product, can be deferred, and consumers have multiple close substitutes available, including vinyl flooring, engineered wood, and tile. Based on these characteristics, and consistent with the range and rule-of-thumb identified in the Harvard study, an elasticity assumption of approximately 1.0 is reasonable to illustrate how changes in price would be expected to influence demand for laminate flooring. See Patrick L. Anderson, Richard D. McLellan, Joseph P. Overton, and Dr. Gary L. Wolfram, *Price Elasticity of Demand*, in Harvard Scholars (Nov. 13, 1997 (attached as **Exhibit 1**)).

Figure 2 – Wellmade Revenue 2022-2025

Year	Revenue	Source
2022	\$180,726,234	2023 Revenue from SOFA
2023	180,726,234	2023 Revenue from SOFA
2024	129,816,394	2024 Revenue from SOFA
2025	64,908,197	2024 Revenue from SOFA, adjusted for a half-year period
Total	\$556,177,059	

26. Because the company's revenue figures already reflect sales at the discounted price, only the portion of sales attributable to the extra units sold should be treated as incremental. Based on the above numbers, the total quantity of goods sold due to the discounted price is assumed to have increased by 24 percent. Since total quantity after the increase is 124 percent of the original level, the incremental units proportionately represent 24 units for every 124 units of total sales, or 19.4 percent ($24 \div 124$) of total sales. Therefore, based on a total revenue of \$556.2 million, I calculated that roughly \$108 million of this amount (19.4% of the total) is attributable to the discounted price.

27. Lastly, I used average industry profit margins to determine Wellmade's profit generated by the additional revenue of \$108 million. A 2023 industry analysis published by Suntone Flooring reported that gross margins for laminate flooring typically range from 30% to 35%.⁸ Using the lower end of the range (30%) and applying it to the incremental revenue of \$108 million results in an estimated incremental profit of \$32.3 million for the period in question.

28. Since the analysis relies on several assumptions that may vary in practice, I prepared a sensitivity range to reflect how the estimated incremental profit changes when key variables are

⁸ See Suntone Flooring, *The Rise of Vinyl Flooring: A Comprehensive Analysis of the Industry's Growth and Potential* (March 17, 2023) <https://stflooring.com/comprehensive-analysis-of-the-vinyl-flooring-industrys-growth-and-potential/#:~:text=The%20gross%20margin%20of%20LVT,.%2C%20to%20promote%20new%20products> (last accessed Nov. 18, 2025).

adjusted. Specifically, I provided a range of price discount values, elasticity values, and profit margins to reflect different scenarios. The results of these sensitivity calculations are summarized below and illustrate the range of potential incremental net profits attributable to Wellmade's alleged under-compensation of the Workers.

29. **Figure 3** shows how using different inputs for the price difference and elasticity impact the increase in demand for a product. Generally, a higher price discount attributable to the alleged underpayment of Workers and a greater elasticity ratio would result in larger incremental increases in demand. For example, if it is determined that the products in question have a higher price elasticity of 1.5, then the 24% price differential will result in a 36% increase in the quantity demanded for that product. On the other hand, if the product has a lower price elasticity of 0.5, then a 24% price differential will only yield a 12% increase in quantity demanded for that product. If the price differential value is changed, this will similarly impact the size of the increase in demand.

Figure 3 - Estimated Increase in Demand Based on Price Difference and Elasticity

	Increased Demand		
	Inelastic	Unitary Elastic	Elastic
	0.5	1	1.5
Price Difference			
10%	5%	10%	15%
15%	8%	15%	23%
24%	12%	24%	36%
25%	13%	25%	38%
50%	25%	50%	75%
75%	38%	75%	113%
100%	50%	100%	150%

30. **Figure 4** shows how changes in the increased demand and the profit margin impact the total amount of incremental profits. Once demand increases are determined, profit margin

assumptions directly scale with incremental profits. As discussed above, assuming increased demand of 24% (based on a price elasticity of 1.0 and price difference of 24%) and a profit margin of 30% on \$556.2 million in total revenue results in an incremental profit of \$32.3 million for the total period. **Figure 4** below, however, shows how modifying the increased demand value from 10% to 100% and modifying the profit margin from 20% to 40% would change the corresponding incremental net profit. Thus, for instance, if it is found that Wellmade actually has a 40% profit margin, then the same 24% price differential would mean that they earned \$43.1 million in incremental profits as a result of underpaying the Workers.

Figure 4 – Total Incremental Net Profit (January 2022 through June 2025)

Increased Demand	Profit Margin				
	20%	25%	30%	35%	40%
10%	\$10,112,310	\$12,640,388	\$15,168,465	\$17,696,543	\$20,224,620
20%	18,539,235	23,174,044	27,808,853	32,443,662	37,078,471
24%	21,529,435	26,911,793	32,294,152	37,676,510	43,058,869
30%	25,669,710	32,087,138	38,504,566	44,921,993	51,339,421
40%	31,781,546	39,726,933	47,672,319	55,617,706	63,563,092
50%	37,078,471	46,348,088	55,617,706	64,887,324	74,156,941
75%	47,672,319	59,590,399	71,508,479	83,426,559	95,344,639
100%	55,617,706	69,522,132	83,426,559	97,330,985	111,235,412

31. As stated previously, the calculations presented herein were performed based on the public information available to me and without the benefit of any data provided by Wellmade. I reserve the right to modify these calculations if and when more detailed data is available.

32. If I am provided with information as to the precise amount of work performed by each of the Labor Plaintiffs, the total number of workers at Wellmade, and other relevant data, I would also be able to estimate what percentage of Wellmade’s incremental profits should be attributed to each particular Labor Plaintiff.

I declare under penalty of perjury that the foregoing is true and correct. Executed in Tenafly,
New Jersey on the 20th day of November, 2025.

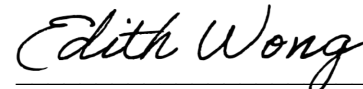

Edith Wong, CPA, CFE

Exhibit 1

Price Elasticity of Demand

By [Patrick L. Anderson](#), [Richard D. McLellan](#), [Joseph P. Overton](#), and [Dr. Gary L. Wolfram](#) | Nov. 13, 1997

The "law of demand," namely that the higher the price of a good, the less consumers will purchase, has been termed the "most famous law in economics, and the one that economists are most sure of."⁸⁷ To predict consumer behavior, economists use well-defined techniques evaluating the sensitivity of consumers to changes in price. Such techniques, pioneered by the great British economist Alfred Marshall (1842-1924) in the early part of this century, are the foundations of microeconomics.⁸⁸ The most commonly used measure of consumers' sensitivity to price is known as "price elasticity of demand." It is simply the proportionate change in demand given a change in price.⁸⁹ If a one-percent drop in the price of a product produces a one-percent increase in demand for the product, the price elasticity of demand is said to be one.⁹⁰ Hundreds of studies have been done over the years calculating long-run and short-run price elasticity of demand. For most consumer goods and services, price elasticity tends to be between .5 and 1.5. As the price elasticity for most products clusters around 1.0, it is a commonly used rule of thumb.⁹¹ A good with a price elasticity stronger than negative one is said to be "elastic;" goods with price elasticities smaller (closer to zero) than negative one are said to be "inelastic." Goods that are more essential to everyday living, and that have fewer substitutes, typically have lower elasticities; staple foods are a good example. Goods with many substitutes, or that are not essential, have higher elasticities. Goods that are considered luxuries, or whose purchase can be easily postponed, often have elastic demand. Table 5 on the next page shows estimated price elasticities of demand for a variety of consumer goods and services, taken from a standard economics textbook.⁹³

For example, the demand for automobiles would, in the short term, be somewhat elastic, as the purchase of a new vehicle can often be delayed. The demand for a *specific model* automobile would likely be highly elastic, because there are so many substitutes. Table 5 shows estimated price elasticities of demand for a variety of consumer goods and services. Over the long run, the demand for automobiles in rural areas would probably be inelastic, since there are few alternative modes of transportation.

Table 5 includes an estimate for the price elasticity of demand of 1.1 for alternative schools. Schooling itself is considered an essential service by most parents, and better schools are so desirable to many parents that they undertake considerable sacrifices to send their children to alternative schools. This would tend to produce a highly inelastic demand. However, there is also a widely available substitute for alternative schools, namely the traditional public schools. For most goods and services, the availability of substitutes produces a highly elastic demand. Given this combination of widely available substitutes and high importance to many parents, it is not surprising that the existing research places the demand elasticity for alternative schools near 1.

Table 5. Estimated Price Elasticities of Demand for Various Goods and Services	
Goods	Estimated Elasticity of Demand
<i>Inelastic</i>	
Salt	0.1
Matches	0.1
Toothpicks	0.1
Airline travel, short-run	0.1

Gasoline, short-run	0.2
Gasoline, long-run	0.7
Residential natural gas, short-run	0.1
Residential natural gas, long-run	0.5
Coffee	0.25
Fish (cod) consumed at home	0.5
Tobacco products, short-run	0.45
Legal services, short-run	0.4
Physician services	0.6
Taxi, short-run	0.6
Automobiles, long-run	0.2
<i>Approximately Unitary Elasticity</i>	
Movies	0.9
Housing, owner occupied, long-run	1.2
Shellfish, consumed at home	0.9
Oysters, consumed at home	1.1
Private education	1.1
Tires, short-run	0.9
Tires, long-run	1.2
Radio and television receivers	1.2
<i>Elastic</i>	
Restaurant meals	2.3
Foreign travel, long-run	4.0
Airline travel, long-run	2.4
Fresh green peas	2.8
Automobiles, short-run	1.2 - 1.5
Chevrolet automobiles	4.0
Fresh tomatoes	4.6

Source: *Economics: Private and Public Choice*, James D. Gwartney and Richard L. Stroup, eighth edition 1997, seventh edition 1995; primary sources: Hendrick S. Houthakker and Lester D. Taylor, *Consumer Demand in the United States, 1929-1970* (Cambridge: Harvard University Press, 1966, 1970); Douglas R. Bohi, *Analyzing Demand Behavior* (Baltimore: Johns Hopkins University Press, 1981); Hsaing-tai Cheng and Oral Capps, Jr., "Demand for Fish" *American Journal of Agricultural Economics*, August 1988; and U.S. Department of Agriculture.