

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

KEITH E. SONDERLING, Acting Secretary of :
Labor, United States Department of Labor¹, :

Plaintiff, :

CIVIL ACTION

v. :

Case No. 1:23-cv-16121

PAUL S. TURNER, JOHN W. McCULLOUGH, :
F. DENNIS NELSON, DAVID L. JOSLYN and :
McCULLOUGH, CAMPBELL & LANE LLP :
RETIREMENT SAVINGS PLAN, :

Defendants. :

CONSENT ORDER

Keith E. Sonderling, Acting Secretary of Labor, United States Department of Labor (“Acting Secretary”), pursuant to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended, 29 U.S.C. §§ 1001, *et seq.*, filed a complaint against Paul S. Turner (“Turner”), John W. McCullough (“McCullough”), F. Dennis Nelson (“Nelson”), and David L. Joslyn (“Joslyn”), alleging breaches of their fiduciary duties under Title I of ERISA with respect to the McCullough, Campbell & Lane LLP Retirement Savings Plan (“Plan”).²

Defendants Turner, McCullough, Nelson, Joslyn and the Plan, having waived service of process and answer, admit to the jurisdiction of this court over them and the subject matter of

¹ By operation of law, Keith E. Sonderling is substituted *sub nom.* for former Secretary of Labor Lori Chavez-DeRemer. *See* Fed. R. Civ. P. 25(d).

² The Plan is named as a Defendant in this action pursuant to Fed. R. Civ. P. 19(a), solely to assure that complete relief can be granted.

this action.

The Acting Secretary and Defendants Turner, McCullough, Nelson, and Joslyn agree to resolve all claims and issues between and among them regarding the above captioned matter and do now accordingly consent to the entry of this Consent Order by the Court.

After the filing of the Acting Secretary's complaint, Defendants Turner, McCullough, Nelson, and Joslyn contacted the Plan participants and issued distributions to those Plan participants who could be located. For those Plan participants that could not be located, the Defendants authorized Transamerica, the Plan's recordkeeper, to transfer those Plan participants' account balances to the Pension Benefit Guaranty Corporation's Missing Participants Program. To date, from the Plan's assets, distributions totaling \$6,255,012.19 have been made to Plan participants and \$229,985.53 has been transferred to the Pension Benefit Guaranty Corporation's Missing Participants Program. The Acting Secretary received proof of the distributions and the transfer to the Pension Benefit Guaranty Corporation. Following these distributions, approximately \$13,861.02 in Plan assets remain under the custody of Transamerica (employer-level Plan accounts).³

Upon consideration of the record herein, and as agreed to by the parties, the Court finds that it has jurisdiction to enter this Consent Order.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. Within ten (10) business days of the entry of this Consent Order, Transamerica will distribute, pro rata, the amounts in the employer-level Plan accounts to Plan participants with a balance as of the December 31, 2019 plan termination effective date with known addresses and will transfer the remaining amounts to the Pension Benefit Guaranty

³ Amounts relate to employer-level Plan accounts: unallocated forfeitures and advanced employer account.

Corporation's Missing Participants Program in the case of participants who cannot be located. Within forty-five (45) days of the completion of all distributions, including the transfer of the remaining participant account balances in the employer-level Plan accounts to the Pension Benefit Guaranty Corporation's Missing Participants Program, Transamerica will begin administering the termination of the Plan and shall provide satisfactory proof of distribution of the amounts in the Plan's employer-level Plan accounts, as well as the transfer of the remaining amounts for participants who cannot be located to the Pension Benefit Guaranty Corporation's Missing Participants Program, to the Acting Regional Director of the Employee Benefits Security Administration, United States Department of Labor, 230 South Dearborn Street, Suite 2160, Chicago, IL 60604 ("EBSA Acting Regional Director"). Upon termination of the Plan, Transamerica will provide evidence of the Plan's termination to the EBSA Acting Regional Director at the same address.

2. Defendants Turner, McCullough, Nelson, and Joslyn are permanently enjoined and restrained from violating the provisions of Title I of ERISA, 29 U.S.C. §§ 1001, *et seq.*

3. Defendants Turner, McCullough, Nelson, and Joslyn shall be permanently enjoined from serving or acting as a fiduciary or service provider with respect to any employee benefit plan subject to ERISA.

4. Each party agrees to bear their or its own attorneys' fees, costs, and other expenses incurred by such party in connection with any stage of this proceeding to date including, but not limited to, attorneys' fees which may be available under the Equal Access to Justice Act, as amended.

5. Nothing in this Consent Order is binding on any government agency other than

the United States Department of Labor.

Date: August 18, 2026

/s/ Joan B. Gottschall
United States District Judge

The parties hereby consent to the entry of this Consent Order:

For Defendants:

/s/ Paul S. Turner

PAUL S. TURNER

Dated: August 13, 2026

/s/ John W. McCullough

JOHN W. McCULLOUGH

Dated: August 13, 2026

/s/ F. Dennis Nelson

F. DENNIS NELSON

Dated: August 13, 2026

/s/ David L. Joslyn

DAVID L. JOSLYN

Dated: August 13, 2026

McCULLOUGH, CAMPBELL & LANE LLP RETIREMENT SAVINGS PLAN

By /s/ Paul S. Turner

Dated: August 13, 2026

Its General Partner

/s/ Katelyn W. Harrell

KATELYN W. HARRELL
Bryan Cave Leighton Paisner LLP
1201 West Peachtree Street NW
One Atlantic Center, 14th Floor
Atlanta, Georgia 30309

Dated: August 13, 2026

Attorney for Defendants

For Plaintiff Keith E. Sonderling, Acting Secretary of Labor:

JONATHAN BERRY

Solicitor of Labor

CHRISTINE Z. HERI

Regional Solicitor

/s/ Barbara M. Villalobos

Dated: August 14, 2026

BARBARA M. VILLALOBOS

Senior Trial Attorney

Attorneys for **KEITH E. SONDERLING**,

Acting Secretary of Labor, United States

Department of Labor, Plaintiff

U.S. Department of Labor

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