

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

JULIE A. SU, Acting Secretary of Labor,)
United States Department of Labor,)

Plaintiff,)

v.)

ELMHURST ACADEMY OF EARLY)
LEARNING, INC.; COLLEEN)
ODEGAARD; ELMHURST ACADEMY OF)
EARLY LEARNING SIMPLE IRA PLAN;)
and ELMHURST ACADEMY OF EARLY)
LEARNING HEALTH PLAN,)

Defendants.)

Case No. 1:22-cv-6987

Hon. Steven C. Seeger

FINAL JUDGMENT ORDER

This Court hereby enters final judgment in favor of Plaintiff Julie A. Su, Acting Secretary of Labor, United States Department of Labor (the “Acting Secretary”), and against Defendant Elmhurst Academy of Early Learning, Inc. (“Elmhurst”) and against Defendant Colleen Odegaard, as follows:

A. Defendants Elmhurst and Odegaard are jointly and severally liable to the Elmhurst Academy of Early Learning SIMPLE IRA Plan (“IRA Plan”) in the amount of \$32,494.66, including \$9,735.84 in associated lost opportunity costs calculated through February 21, 2024, for failing to remit \$22,758.82 in employee contributions to the Plans from September 23, 2016, through October 15, 2021.

B. Defendants Elmhurst and Odegaard are jointly and severally liable to the Elmhurst Academy of Early Learning Health Plan (“Health Plan”) in the amount of \$11,810.33, including \$1,527.77 in associated lost opportunity costs calculated through February 23, 2024,

for failing to remit \$10,282.56 in employee contributions to the Plans from May 1, 2021 through October 15, 2021.

C. Within 14 days of the entry of this Default Judgment, Defendants Elmhurst and Odegaard shall restore \$32,494.66 to the IRA Plan and \$11,810.33 to the Health Plan.


D. Defendants Elmhurst and Odegaard shall restore to the IRA Plan the amounts set forth in Paragraph C above by sending a cashier's check in the name of the IRA Plan to the IRA Plan's asset custodian along with allocation instructions in accordance with ECF No. 60-2, made a part hereof, with Defendant Colleen Odegaard to be paid after all other IRA Plan participants, and sending a copy of the check to the Regional Director, Employee Benefits Security Administration, U.S. Department of Labor, 230 S. Dearborn Street, Ste. 2160, Chicago IL 60604, within seven days after issuance of the checks.

E. Defendants Elmhurst and Odegaard shall restore to the Health Plan the amounts set forth in Paragraph C above, by sending checks to the Health Plan's participants with proof of delivery in accordance with ECF No. 60-3, made a part hereof, sending copies of these checks to the Regional Director within seven days after issuance of the checks, and sending the cancelled checks showing restoration to each of the Health Plan participants to the Regional Director within seven days of receiving the cancelled checks.

F. This Final Judgment Order supersedes the Final Judgment Order Against Defendant Elmhurst Academy of Early Learning, Inc. dated October 2, 2023 (Dckt. No. 38).

This is a final judgment.

Date: February 28, 2024



Steven C. Seeger
United States District Judge