



# Certificate of Attendance

Presented to

**SOLER, NELSON**

For attending the

**2014 Wisconsin Tax Update**

**Presented by the Wisconsin Department of Revenue**

**on October 31, 2014**

**at the Country Springs Hotel, Pewaukee, Wisconsin**

The presentation was 2.5 hours in length

A handwritten signature in black ink, appearing to read "Diane L. Hardt".

Diane L. Hardt  
Division Administrator  
Income, Sales and Excise Tax