

STATE OF WISCONSIN,

Plaintiff,

v.

Case No. 10-CF-49

WENDY NELSEN,
(AKA WENDY ELAND),
(AKA WENDY M. YERO),
D/O/B: 5/16/1966,
c/o Taycheedah Correctional Institution,
751 County Road K.,
Fond du Lac, WI 54936-1947,

Defendant.

FILED

FEB 26 2010

MARY L. KARST
FOND DU LAC COUNTY, WIS.
Clerk Of Circuit Court

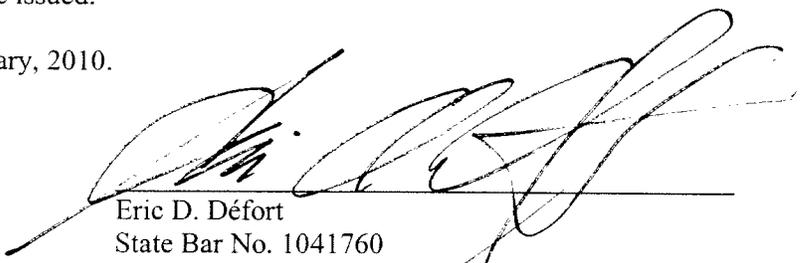
SUMMONS

THE STATE OF WISCONSIN TO SAID DEFENDANT:

The Complaint, a copy of which is attached, having been made before me accusing the defendant, Wendy Nelsen, of crimes of fraudulent claims for subchapter VIII tax credit, habitual criminality (eleven counts), contrary to Wis. Stat. § 71.83(2)(b)(4).

You, Wendy Nelsen, are, therefore, summoned to appear before the Honorable Robert J. Wirtz, Fond du Lac County Courthouse, City-County Government Center, 160 S. Macy Street, Fond du Lac, Wisconsin, to answer said Complaint on Tuesday, March 23, 2010, at 9:00 a.m. In case of your failure to appear, a warrant for your arrest will be issued.

Dated this 24th day of February, 2010.


Eric D. Défort
State Bar No. 1041760
Assistant Attorney General and
Special Prosecutor for Fond du Lac County

THE STATE OF WISCONSIN,

Plaintiff,

v.

Case No. 10-CF- 49

WENDY NELSEN
(AKA WENDY ELAND)
(AKA WENDY M. YERO),
(D/O/B: 5/16/1966),

Defendant.

FILED

FEB 26 2010

MARY L. KARST
FOND DU LAC COUNTY, WIS.
Clerk Of Circuit Court

CRIMINAL COMPLAINT

**COUNT 1: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between February 21, 2007, and March 27, 2007, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for herself, contrary to Wis. Stat. § 71.83(2)(b)(4) (2005-2006).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2005-2006), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 2: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between on or about February 11, 2008, and February 27, 2008, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for herself, contrary to Wis. Stat. § 71.83(2)(b)(4) (2005-2006).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2005-2006), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 3: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between February 10, 2009, and February 24, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for herself, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 4: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between August 20, 2008, and September 11, 2008, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Kris Flynn, contrary to Wis. Stat. § 71.83(2)(b)(4) (2005-2006).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2005-2006), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 5: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between March 4, 2009, and March 23, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Tawaunda Mims, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 6: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between February 10, 2009, and March 16, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Jan Pagel, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 7: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between March 25 , 2008, and April 4, 2008, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Amy Prelwitz, contrary to Wis. Stat. § 71.83(2)(b)(4) (2005-2006).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2005-2006), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 8: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between March 3, 2009, and March 30, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Amy Prelwitz, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 9: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between February 10, 2009, and February 24, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Dawn Hugg, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 10: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between March 8, 2009, and April 10, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Samantha Crump, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

**COUNT 11: FRAUDULENT CLAIM FOR SUBCHAPTER VIII
TAX CREDIT, HABITUAL CRIMINALITY**

Between February 10, 2009, and February 24, 2009, in the county of Fond du Lac, the above-named defendant did, with fraudulent intent, assist in the preparation of a false claim for credit, under subchapter VIII, for Chad Stauffacher, contrary to Wis. Stat. § 71.83(2)(b)(4) (2007-2008).

Pursuant to Wis. Stat. § 939.50(3)(h) and § 939.62(1)(b) (2007-2008), upon conviction of this charge, a Class H Felony, the maximum penalty for this crime is a fine not to exceed \$10,000 or imprisonment not to exceed ten (10) years, or both.

FACTUAL BASIS

1.) The complainant is a Wisconsin Department of Revenue (“DOR”) Special Agent and bases this complaint upon his review of the H-EZ Homestead credit forms, prisoner confinement records, and the statement of the following adult witnesses: Leslie Van Hulle, Leslie Eland, Kristine Flynn, and Amy Prelwitz.

Homestead Credit Claim

2.) The complainant knows from his training and experience that, under ch. 71, a taxpayer may claim what is called a “Homestead Credit Claim.” To obtain the Homestead Credit Claim, an individual who is a renter must obtain a Rent Certificate from the landlord documenting the amount of rent that the person has paid during the course of the preceding tax year. If a taxpayer submits a Homestead Credit Claim, the Homestead Credit Claim reduces the taxpayer’s tax liability for that tax year. The credit is based upon the amount of rent paid and the individual’s income. The earned income and homestead credits are refundable credits. If the credits exceed the tax, a refund is issued. Complainant states that he knows, based upon his training and experience, that it is a felony to submit a fraudulent Homestead Credit Claim.

Summary of Investigative Findings

3.) During the relevant time periods, Wendy Nelson was an inmate at the Taycheedah Correctional Institution, which is a prison. Based upon his investigation, the complainant believes that Wendy Nelson was assisting in the preparation of fraudulent Homestead credit claims on behalf of herself and other inmates, for a fee. The resulting tax credit checks were to be mailed to people outside of the institution.

Investigative Findings

Claims done for herself:

4.) The complainant reviewed a Wisconsin DOR 2006 H-EZ form, filed with DOR on or about March 27, 2007. The form is signed "Wendy Eland," on February 21, 2007, and lists a social security number of xxx-xx-2949. The form shows Eland's income as \$8000.00 and rent paid from January 1, 2006, to December 31, 2006, as \$6600.00 to Landlord Brian Johnson. The form purports to be signed by Brian Johnson on February 22, 2007. The form indicates that Eland "actually lived" at "7215 Cty Rd X, Denmark, WI 54208" from "01/01/2006" to "12/31/2006." The form designates "4610 Stage Coach Rd, Green Bay, WI 54311" in the home address section of the 2006 H-EZ form.

5.) The complainant reviewed a Wisconsin DOR 2007 H-EZ form, filed with DOR on or about February 27, 2008. The form is signed "Wendy Eland" and lists a social security number of xxx-xx-2949. The form shows Eland's income as \$8000.00 and rent paid from January 1, 2007, to December 31, 2007, as \$6600.00 to Landlord Brian Johnson. The form purports to be signed by Brian Johnson. The form indicates that Eland "actually lived" at "7215 Cty Rd X, Denmark, WI 54208" from "01/01/2007" to "12/31/2007." The form designates "4610 Stage Coach Rd, Green Bay, WI 54311" in the home address section of the 2007 H-EZ form.

6.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about February 24, 2009. The form is signed "Wendy Eland," on February 10, 2009, and lists a social security number of xxx-xx-2949. The form shows Eland's income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as \$6600.00 to Landlord Brian Johnson. The form purports to be signed by Brian Johnson on February 12, 2009. The form indicates that Eland "actually lived" at "7215 Cty Rd X, Denmark, WI 54208" from "01/01/2008" to "12/31/2008." The form designates "6254-A West Leon Terrace, Milwaukee, WI 53218" in the home address section of the 2008 H-EZ form.

7.) A combination of Manitowoc County Jail information and Wisconsin Department of Corrections prisoner confinement records show that Wendy Nelson has been incarcerated, continuously, since April 5, 2005, and will remain in custody until 2012. Therefore, the complainant knows that Wendy Nelsen "actually lived" in a correctional facility during the entire 2006, 2007, and 2008 tax years.

8.) The complainant knows from his review of Wendy Nelsen's criminal history record, generated by the Federal Bureau of Investigation, that the social security number "xxx-xx-2949" and the alias "Wendy Eland" both belong to Wendy Nelsen.

9.) The complainant spoke with adult citizen witness Leslie Van Hulle. Van Hulle is the mother of Wendy Nelsen. Van Hulle lives at 4610 Stage Coach Rd, Green Bay, WI 54311. Van Hulle reviewed the H-EZ forms listed in paragraphs 4, 5 and 6. She positively identified the handwriting as that of her daughter, Wendy Nelsen, the above named defendant.

10.) The complainant spoke with adult citizen witness Leslie Eland. Eland lived previously at 1100 St. George Street, Green Bay, WI 54302. Eland reviewed the H-EZ forms listed in paragraphs 4, 5 and 6. She positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Claims done for other inmates:

Inmate Kris Flynn

11.) The complainant knows, from his review of Wisconsin Department of Corrections prisoner confinement records, that Flynn has been in custody since July 7, 2000.

12.) The complainant reviewed a Wisconsin DOR 2007 H-EZ form, filed with DOR on or about September 11, 2008. The form is made out in the name of Kris Flynn. The form shows Flynn's income as \$8000.00 and rent paid from January 1, 2007, to December 31, 2007, as \$6600.00 to Landlord Brian Johnson. The form purports to be signed by Brian Johnson on August 20, 2008. The form indicates that Flynn "actually lived" at "1929 Sage bush way, Green Bay WI 54311" from "01/01/2007" to "12/31/2007." The form designates "1100 St. George St., Green Bay, WI 54302" in the home address section of the 2007 H-EZ form.

13.) On September 23, 2009, the complainant spoke with adult citizen witness Brian Johnson who stated that he has never served as Flynn's landlord. Johnson has never heard of Kris Flynn and asked if "Kris" was a male or female. He also told us he never lived at the addresses listed for him on Flynn's tax credit forms. He further stated that the phone numbers listed for him on Flynn's tax credit forms are not his. Johnson stated that he has rented to Wendy Nelsen, another inmate at Taycheedah, but before she was sent to prison.

14.) The complainant spoke with Kristine Flynn. Flynn confessed to filing taxes in 2007. Flynn went on to reveal that someone assisted her in the filing of said taxes. Then, Flynn offered to testify against the person who helped her file her 2007 taxes. Later on in the conversation, Flynn revealed that Wendy Nelsen was the person who did Flynn's taxes for the 2007 and 2008 tax years. When asked how Nelsen obtained Flynn's personal information, Flynn said that she "fucked up." Flynn explained that Nelsen claimed to have the ability to pop off, or obtain, checks for people outside of the prison, that Nelsen claimed to be filing tax credits for 5 years, and that Nelsen claimed that she had done this for 35 people in the last year. Flynn stated that she then gave her personal information to Nelsen. Flynn also told Nelsen how to get in contact with Flynn's daughter.

Inmate Tawaunda Mims

15.) The complainant knows, from his review of Wisconsin Department of Corrections prisoner confinement records, that Mims has been in custody since April 24, 2007.

16.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about March 23, 2009. The form is made out in the name of Tawaunda Mims. The form shows Mims' income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as

\$6600.00 to Landlord Gloria Lee. The form purports to be signed by Gloria Lee on March 1, 2009. The form indicates that Mims “actually lived” at “2364 Allied Dr., #3, Madison, WI 53704” from “01/01/2008” to “12/31/2008.” The form designates “6601 Meffert Rd., Waunakee, WI 53597” in the home address section of the 2008 H-EZ form.

17.) The complainant spoke with Tawaunda Mims, who stated that Nelsen offered Mims a way to get money through a “Homestead.” According to Mims, Nelsen said that all she needed was a landlord, an address, and Mims’ social security number. Nelsen said that she only charges \$100.00. Mims also stated that Nelsen was recruiting everybody to do this. Nelsen said that it was a “legit process.” Mims regrets giving her information to Nelsen. Nelsen said that Mims would receive \$1056.00 from submitting the claim. However, Mims only received \$300.00. Mims did not pay Nelsen any money for preparing Mims’ claim.

18.) Leslie Eland reviewed the Tawaunda Mims 2008 H-EZ form. Eland positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Inmate Jan Pagel

19.) The complainant knows, from his review of Wisconsin Department of Corrections prisoner confinement records, that Pagel has been in custody since February 4, 2002.

20.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about March 16, 2009. The form is made out in the name of Jan Pagel. The form shows Pagel’s income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as \$6600.00 to Landlord Susan Day. The form purports to be signed by Susan Day on February 12, 2009. The form indicates that Pagel “actually lived” at “1260 ½ Chicago St., Green Bay, WI 54302” from “01/01/2008” to “12/31/2008.” The form designates “6254 A West Leon Terrace, Milwaukee, WI 53218” in the home address section of the 2008 H-EZ form. This address is the same address that was used by Nelsen in her 2008 H-EZ.

21.) The complainant spoke with Jan Pagel. Pagel reviewed the 2008 H-EZ form, made out in Pagel’s name, which was filed with the DOR. Pagel stated that she recognized the writing on the form as being that of Wendy Nelsen. Further, Pagel stated that Wendy Nelsen fills out Homestead Credit H-EZ forms for other inmates. Pagel stated that Nelsen filled them out for Dawn Hugg, Amy Prelwitz, and Mary Tippen (who is also known as Jessica).

22.) Leslie Eland reviewed the Jan Pagel 2008 H-EZ form. Eland positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Inmate Amy Prelwitz

23.) The complainant knows, from his review of Wisconsin Department of Corrections prisoner confinement records, that Prelwitz was in custody from March 23, 2006, to June 15, 2009.

24.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about March 30, 2009. The form is made out in the name of Amy Prelwitz. The form shows

Prelwitz's income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as \$6600.00 to Landlord Redgy Bouche. The form purports to be signed by Redgy Bouche on March 3, 2009. The form indicates that Prelwitz "actually lived" at "1521 Morrow St., Green Bay, WI, 54302" from "01/01/2008" to "12/31/2008." The form designates "3507 Johnston Dr., Manitowac (SIC), WI 54220" in the home address section of the 2008 H-EZ form.

25.) The complainant spoke with Amy Prelwitz, who stated that Nelsen instructed Prelwitz on how to fill out Prelwitz's 2007 H-EZ tax credit form. Additionally, Prelwitz reviewed the 2008 H-EZ form that was filed in her name, which is described in paragraph 24. However, Prelwitz states that she had never before seen the 2008 H-EZ form.

26.) Leslie Eland reviewed the Amy Prelwitz 2008 H-EZ form. Eland positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Inmate Dawn Hugg

27.) The complainant knows, from his review of Wisconsin Department of Corrections prisoner confinement records, that Hugg has been in custody since March 10, 1999.

28.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about February 24, 2009. The form is made out in the name of Dawn Hugg. The form shows Hugg's income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as \$6600.00 to Landlord Susan Day. The form purports to be signed by Susan Day on February 10, 2009. The form indicates that Hugg "actually lived" at "1260 ½ Chicago St., Green Bay, WI 54302" from "01/01/2008" to "12/31/2008." The form designates "6254 A West Leon Terrace, Milwaukee, WI 53218" in the home address section of the 2008 H-EZ form. This address is the same address that was used by Nelsen in her 2008 H-EZ.

29.) Leslie Eland reviewed the Dawn Hugg 2008 H-EZ form. Eland positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Inmate Samantha Crump

30.) The complainant knows, from his review of Wisconsin Department of Corrections prisoner confinement records, that Crump has been in custody since August 4, 2006.

31.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about April 10, 2009. The form is made out in the name of Samantha Crump and dated March 8, 2009. The form shows Crump's income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as \$6600.00 to Landlord Robert Filmore. The form purports to be signed by Robert Filmore on March 10, 2009. The form indicates that Crump "actually lived" at "7155 West Beckett Apt. A, Milwaukee, WI 53216" from "01/01/2008" to "12/31/2008." The form designates "7155 West Beckett Apt. B, Milwaukee, WI 53216" in the home address section of the 2008 H-EZ form.

32.) The complainant spoke with Samantha Crump. Crump stated that while she was an inmate at TCI that Wendy Nelsen approached her and offered to file a Homestead credit claim

for Crump in exchange for \$100.00, once Crump received the tax credit. Nelsen claimed that, before going to prison, Nelsen did this as a job. Therefore, Crump signed and dated blank 2008 H-EZ form and gave her personal information to Nelsen. Crump never saw the form again.

33.) The complainant showed the completed form to Crump. Crump states that the only thing that she filled out on the form is her signature and the date. Crump states that she does not know who Robert Filmore is and that she has never rented from him. Crump states that everything else was filled out by Nelsen.

34.) Leslie Eland reviewed the Samantha Crump 2008 H-EZ form. Eland positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Inmate Chad Stauffacher

35.) The complainant spoke with Peter Merik of the Wisconsin Department of Corrections, Sex Offender Supervision Unit, responsible for the supervision of Chad Stauffacher. The complainant has also reviewed Wisconsin Department of Corrections prisoner confinement records showing that Stauffacher was incarcerated from August 12, 1999, until April 8, 2008. Merik confirmed that within his total period of incarceration, which predates 2008, Stauffacher was incarcerated for the time period of January 2008 through April of 2008. Therefore, Merik stated that any claim that Stauffacher resided in an out-of-custody, civilian setting would not be supported by Merik's review of Stauffacher's prisoner confinement records.

36.) The complainant reviewed a Wisconsin DOR 2008 H-EZ form, filed with DOR on or about February 24, 2009. The form is made out in the name of Chad Stauffacher. The form purports to be signed by Stauffacher on February 10, 2009. The form shows Stauffacher's income as \$8000.00 and rent paid from January 1, 2008, to December 31, 2008, as \$6600.00 to Landlord Rose Nabors. The form purports to be signed by Rose Nabors on February 10, 2009. The form indicates that Stauffacher "actually lived" at "2623 W. Linewal Lane, Apt. B, Milwaukee, WI 53218" from "01/01/2008" to "12/31/2008." The form designates "6254-B W. Leon Terrace, Milwaukee, WI 53218" in the home address section of the 2008 H-EZ form. This address is almost identical to the one used by Nelsen in her 2008 H-EZ.

37.) Leslie Eland reviewed the Chad Stauffacher 2008 H-EZ form. Eland positively identified the handwriting as that of her mother, Wendy Nelsen, the above named defendant.

Habitual Criminality

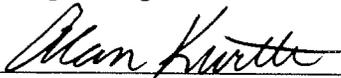
38.) The complainant has reviewed certified judgments of conviction for Wendy Nelsen, which are attached and incorporated by reference. In particular, Nelsen was convicted of Child Sexploitation, a Class F Felony, contrary to § 948.05(1)(a), Child Enticement-Prostitution, a Class D Felony, contrary to § 948.07(2), and two separate counts of Soliciting a Child for Prostitution, Class D Felonies, contrary to § 948.08 on June 29, 2005, in Manitowoc County Circuit Court. Said convictions remain valid convictions of record and have never been reversed or overturned.

39.) Pursuant to § 939.62(2), an actor is a repeater, if the actor was convicted of a felony during the 5-year period immediately preceding the commission of the current crimes. Further, according to § 939.62(2), "in computing the preceding 5-year period, time which the actor spent in actual confinement serving a criminal sentence shall be excluded." In the present case, Nelsen has been incarcerated continuously, serving a criminal sentence, since the time of the four felony convictions referred to in paragraph 38 of this complaint.

END OF COMPLAINT

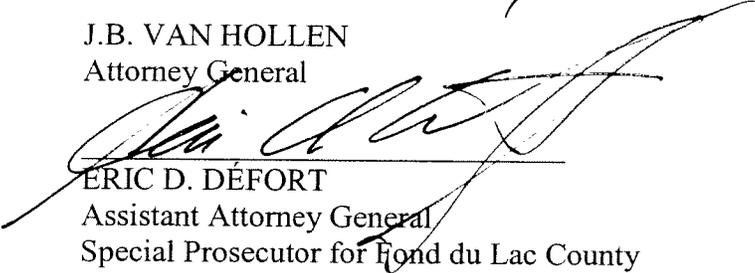
Dated this 18 day of February, 2010.

Complaining Witness:


ALAN KURTH
Special Agent
Wisconsin Department of Revenue

*Subscribed and sworn to before me and approved for filing
this 18th day of February 2010.*

J.B. VAN HOLLEN
Attorney General


ERIC D. DEFORT
Assistant Attorney General
Special Prosecutor for Fond du Lac County
State Bar No. 1041760
Wisconsin Department of Justice
17 W. Main Street
Madison, Wisconsin 53707-7857
(608) 266-8514

State of Wisconsin vs. Wendy M.
NELSEN A/K/A WENDY M. ELAND
Date of Birth: 05-16-1966

Judgment of Conviction

Sentence to Wisconsin State
Prisons and Extended Supervision
Case No.: 2005CF000119

MANITOWOC COUNTY
STATE OF WISCONSIN
FILED

DEC 2 2005

CLERK OF CIRCUIT COURT

The defendant was found guilty of the following crime(s):

| Ct. | Description | Violation | Plea | Severity | Date(s) Committed | Trial To | Date(s) Convicted |
|-----|-------------------------------------|--------------|--------|----------|-------------------------|-------------|----------------------|
| 2 | Child Sexploitation | 948.05(1)(a) | Guilty | Felony F | On or About 03-20-05 | | 06-29-2005 |
| 5 | Child Enticement-Prostitution | 948.07(2) | Guilty | Felony D | On or About 03-20-05 | | 06-29-2005 |
| 7 | Soliciting a Child for Prostitution | 948.08 | Guilty | Felony D | On or About 03-20-05 | | 06-29-2005 |
| 8 | Soliciting a Child for Prostitution | 948.08 | Guilty | Felony D | On or About 03-20-05 | | 06-29-2005 |

IT IS ADJUDGED that the defendant is guilty as convicted and sentenced as follows:

12-02-2005 : On count 2 defendant is confined to prison for 1 year followed by a period of 3 years extended supervision for a total length of sentence of 4 years.

Concurrent with/Consecutive to/Comments: The Court finds that the defendant is not eligible for the Challenge Incarceration Program or the Earned Release Program.

12-02-2005 : On count 5 defendant is confined to prison for 2 years followed by a period of 6 years extended supervision for a total length of sentence of 8 years.

Concurrent with/Consecutive to/Comments: Consecutive to the sentence imposed on count 2. The Court finds that the defendant is not eligible for the Challenge Incarceration Program or the Earned Release Program.

12-02-2005 : On count 7 defendant is confined to prison for 2 years followed by a period of 6 years extended supervision for a total length of sentence of 8 years.

Concurrent with/Consecutive to/Comments: Consecutive to the sentences imposed on counts 2 and 5. The Court finds that the defendant is not eligible for the Challenge Incarceration Program or the Earned Release Program.

12-02-2005 : On count 8 defendant is confined to prison for 2 years followed by a period of 6 years extended supervision for a total length of sentence of 8 years.

Concurrent with/Consecutive to/Comments: Consecutive to the sentences imposed on counts 2,5 and 7. The Court finds that the defendant is not eligible for the Challenge Incarceration Program or the Earned Release Program.

| Ct. | Sent. Date | Sentence | Length | Concurrent with/Consecutive to/Comments | Agency |
|-----|------------|----------|--------|---|--------|
|-----|------------|----------|--------|---|--------|

This document is a full certified copy of the original on file in the Office of the Clerk of Circuit Court, Manitowoc County, State of Wisconsin

Date: 09-28-09 Roberta Bruce
Deputy Clerk of Circuit Court

State of Wisconsin vs. Wendy M. NELSEN A/K/A WENDY M. ELAND Date of Birth: 05-16-1966

Judgment of Conviction Sentence to Wisconsin State Prisons and Extended Supervision Case No.: 2005CF000119

Conditions of Extended Supervision:

Obligations: (Total amounts only)

Table with columns: Fine, Court Costs, Attorney Fees, Restitution, Other, Mandatory Victim/Wit. Surcharge, 5% Rest. Surcharge, DNA Anal. Surcharge. Includes rows for 'Condition Costs' and 'Other' with associated agency/program and comments.

IT IS ADJUDGED that 241 days sentence credit are due pursuant to § 973.155, Wisconsin Statutes

IT IS ORDERED that the Sheriff execute this sentence.

Jerome L. Fox, Judge Douglass K Jones, District Attorney Ralph J Sczygelski, Defense Attorney

BY THE COURT: [Signature] Circuit Judge

12-02-05 Date