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(54) **WIRING BOARD**

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(57) **ABSTRACT**

A wiring board includes a first interconnect layer, an insulating layer covering the first interconnect layer, a via interconnect penetrating the insulating layer, and a second interconnect layer provided on an upper surface of the insulating layer and electrically connected to the first interconnect layer through the via interconnect. The via interconnect includes a first seed layer that covers an inner wall surface of a via hole penetrating the insulating layer, and an upper surface of the first interconnect layer exposed inside the via hole, and a first electrolytic plating layer provided on the first seed layer. The second interconnect layer includes a second seed layer provided on the upper surface of the insulating layer and on an upper surface of the first electrolytic plating layer, and a second electrolytic plating layer provided on the second seed layer.