

Certificate of Attendance

REAL ESTATE CONTINUING EDUCATION

Leila W. Mingarelli

S.0175424

Name

License Number

Attended and successfully completed a Classroom offering of

GENERAL

Advanced IRC §1031 Tax Deferred Exchanges

CE.6944000-RE

3 Hours Live Instruction

ON

1/30/2026

DATE

This course is sponsored by:

OLD REPUBLIC EXCHANGE COMPANY



Authorized Signature (Original)

THIS COURSE IS APPROVED BY THE NEVADA REAL ESTATE DIVISION ON
BEHALF OF THE NEVADA REAL ESTATE COMMISSION