

# *Certificate of Attendance*

## REAL ESTATE CONTINUING EDUCATION

*Rosemarie Cortez-Kudo*

*S.0066949*

\_\_\_\_\_  
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**

***6/1/2026***

\_\_\_\_\_  
**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