

Certificate of Attendance

REAL ESTATE CONTINUING EDUCATION

Miki Sheets Ito

S. 0195267

Name

License Number

Attended and successfully completed a Classroom offering of

GENERAL

**A Practical Overview of the IRC 1031 Tax
CE.6944000-RE**

3 Hours Live Instruction

ON

10/16/2026

DATE

This course is sponsored by:

OLD REPUBLIC EXCHANGE COMPANY

Shi Ling

Authorized Signature (Original)

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