



THE FLORIDA BAR

651 EAST JEFFERSON STREET
TALLAHASSEE, FL 32399-2300

JOHN F. HARKNESS, JR.
EXECUTIVE DIRECTOR

850/561-5600
WWW.FLORIDABAR.ORG

Certificate of Accreditation for Continuing Legal Education

17949
Estate Planning Council of Greater Miami
Amy Miller
PO Box 450386
Miami, FL 33245-0386

December 6, 2016

Reference Number: 1608859N
Title: Tax Efficient Structuring of U.S. Real Estate
Level: Intermediate
Approval Period: 01/19/2017 - 07/19/2018

CLE Credits

General	1.0
---------	-----

Certification Credits

International Law	1.0
Real Estate	1.0
Tax Law	1.0
Wills, Trusts and Estates	1.0

Please provide the attendees the above reference number so they may go online to www.floridabar.org to report their completion of this program.