

ABOUT THE AUTHORS

Since 1984, **David J. Dietrich** has maintained an active tax, real estate, and agricultural practice, including conservation easements, real estate transactions, business organization, formation, dissolution, tax and estate planning, and administration.

David is very active with the Real Property, Trust and Estate Section (RPTE) of the American Bar Association. His publications include an article for the November/December 1998 issue of the American Bar Association *Probate & Property* magazine entitled “Conservation Easements”; an outline entitled “Selected Post-Mortem Estate Tax Elections for the Small Business Owner” at the 2002 ABA Annual Meeting; an article entitled “Pleasing Mother Earth and the IRS: Using Conservation Easements to Save Open Space, Income and Estate Taxes” presented at the Heckerling Institute for Estate Planning for the University of Miami in January 2003; and an article for *Probate & Property* entitled “Mandatory Sales of Joint Ownership Property Under the Revised Uniform Partnership Act.”

David has been a frequent presenter at the Spring Section RPTE Meeting. He is currently co-chair of the ABA’s Property Preservation Task Force, which was instrumental in the formation of a NCUSL Drafting Committee for the Uniform Inherited Heirs Property Act, now a uniform law.

David graduated from Whitman College in Washington State with a BA degree with honors and from the University of Montana Law School, with a JD in 1984.

He enjoys outdoor photography, skiing, backcountry hiking, book collecting, and, with his wife and two daughters, the “Last Best Place.” David is director for the Operations Board of Saint Vincent Health Care Center and is active with the American Lutheran Church, both in Billings, Montana.

Christian Dietrich grew up in Missoula, Montana. He attended St. Paul's School and Yale University, where he received a BA in history in 2005. He returned to Montana to attend the University of Montana School of Law, graduating with honors in 2009. While at law school, he served as a legal intern at the Rocky Mountain Elk Foundation, working extensively on conservation easement issues. He has since focused on business, real estate, tax, and nonprofit law. He has served on the boards of several local nonprofit organizations and advises local and national nonprofits. In 2010, he accepted a clerkship with the Hon. Justice W. William Leaphart and the Hon. Justice Beth Baker at the Montana Supreme Court.

He now lives in Helena, Montana.