THE Dental

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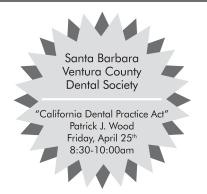


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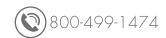
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FRESNO COUNTY

CENTRAL VALLEY/SO. FRESNO CTY - (3) op comput. G.P. w newer refurb. Belmont eqt. Digital x-rays & networked. Dentrix s/w. In a smaller town w very limited competition. Mos. Gross Collect \$40K -\$50K on a (3) day wk. Cash/Ins/PPO pts. Low overhead office. Seller to concentrate on his other office in L.A.

KERN COUNTY

BAKERSFIELD #26 - 3,500 Sq. Ft. Duplex Medical-Dental Bldg. for Sale. Suite (#1) is 2,300 sq. ft. and is fully eqt'd with a (5) op G.P. turnkey dental office including instruments & supplies! The second suite is also plumbed for dental but can be used for medical, chiropractic, accounting, insurance, etc. & has just been remodeled. The two suites could also be combined to make a larger single use dental or medical facility! The bldg is located on a major thoroughfare w monument signage & has (27) parking spaces & 10+ years of goodwill. **SOLD**

LOS ANGELES COUNTY

CALABASAS - G.P. in a highly sought after, upscale shopping center location with exposure, visibility & signage. Mostly Fee for Service. Newer eqt & build out. (4) ops eqt'd, 5th op plumbed. Central nitrous. Digital x-rays & pano, Dentrix and Dexis. 30+ years of Goodwill. Annual Gross Collections \$500K+. **NEW**

ENCINO - (4) op comput. G.P. Located in a modern, well known, easily accessible, recently remodeled professional bldg. on a main thoroughfare. Magnificent panoramic Valley views from (3) ops. Cash/Ins/PPO pt. base. Annual Gross Collect \$600K on a (4) day wk. Digital X-Rays & Laser eqt'd. Refers out all Endo. Seller moving, but will assist w Transition. SOLD

HOLLYWOOD - Super clean, (3) op computerized G.P. Only DDS in Medical bldg. Great starter or satellite office. Annual Gross Collections \$100K+ on a very p.t. schedule. **NEW**

SOUTH BAY - (4) op computerized G.P. located in a prof. bldg with ample free parking. 2013 Gross Collect \$508K+ on a (4) day week. Seller does no advertising. Averaging (8) new pts/mos. Cash/Ins/PPO pt base. No HMO & no Denti-Cal. Digital x-rays. Dentrix & Dexis s/w. Nice equipment. **NEW**

SANTA CLARITA VALLEY - You have been waiting for this one! Drop Dead Gorgeous, (6) op comput G.P. overlooking the golf course. Newer build out & eqt. Pt base is Cash/Ins/& a few of the better PPO's. 2013 Gross Collect \$807K+ on (4) days/week. Digital x-rays & Pano. Dentrix & Dexis s/w. Cerec. All the bells & whistles! 22+ years of Goodwill. Experienced & cross trained staff w (4) days of hygiene/week. (1-2) days/mos of Perio. Ready to expand further. Great opportunity for an experienced, quality oriented DDS looking for a larger, higher end practice. **NEW**

TOLUCA LAKE - Great startup opp. or second office! (4) op comput. G.P. (2) ops eqt'd w new eqt. (2) add plumbed. Digital x-ray. Located in a free stand. duplex bldg. on a well known main thoroughfare. Cash/Ins/PPO/HMO pts. \$1K/mos cap ck. Collect approx \$10K/ mos on (1) day/wk. Seller to concentrate on other office. **SOLD**

<u>VAN NUYS/SHERMAN OAKS - Bldg. & Practice</u> - (5) op comput. G.P. (4) ops eqt'd, (5th) op plumbed. Located in a free stand. single use bldg. on a main thoroughfare w excell. exposure, visibility & parking. 50+ years of Goodwill. 2013 Gross Collect \$425K+ on a (4) day week. Seller does no advertising. Cash/Ins/PPO pt base. No HMO & no Denti-Cal. Seller retiring. NEW

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WEST SAN FERNANDO VALLEY PEDO/ORTHO - Comput.

Pedo/Ortho office. On outer perimeter of a small prof bldg. w exposure/visibility. (3) op open bay & (1) op quiet room. Pano eqt'd. Digital x-rays. Cash/Ins/PPO. 30+ yrs of Goodwill. Annual Gross Collect. \$600K+. Seller retiring.

WOODLAND HILLS #4 - (9) op comput. G.P. (6) ops of newer eqt. (3) add. plumbed. Located on a main thoroughfare in a busy shop ctr. w excellent exposure, visibility & signage. Cash/Ins/PPO & HMO pts. Mos. Cap Ck approx. \$2K/mos. 2013 Projected Gross Collections \$370K p.t. **SOLD**

ORANGE COUNTY

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RIVERSIDE COUNTY

CORONA - Drop dead gorgeous, beautifully designed & appointed dental spa w all the special touches including: soft colors, free stand. waterfalls, plush carpeting, wood cabinets & flooring. There are (5) ops fully eqt'd w new eqt. In addition, there are two spa rooms, one set up for massage & the other for facials. The office is located in a two story 2,900 sq ft free stand. bldg. w exposure/visibility & signage. The bldg is also available for purchase. Digital x-rays, comput. & Pano eqt'd. Parking is convenient & free in the adjacent lot. Previous production of \$1.0M+ on a (4) day week. Partnership dissolution. NEW/BACK ON THE MARKET.

SAN BERNARDINO COUNTY

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TULARE COUNTY

SAN JOAQUIN VALLEY - (4) op comput. G.P. & Free Stand. Bldg. In a smaller town w limited competition. Cash/Ins/PPO pt base. Annual Gross Collect \$500K on 4 - 4 1/2 days/wk. 28+ years of Goodwill. 10-20 new pts/mos. Seller retiring. **REDUCED**.

VENTURA COUNTY

CAMARILLO - (5) op comput G.P. located in a prof. bldg. with signage. 40+ years of Goodwill. 2013 Gross Collect \$525K+ on a (4) day week. Newer eqt. Digital x-rays, soft tissue laser & Pano. Cash/Ins/PPO pt base. No HMO & no Denti-Cal. Seller moving out of state. **NEW** EAST VENTURA COUNTY #1 - (3) op comput. G.P. Located on a main thoroughfare w some visibility. Fee for Service pts. Pano eqt'd. Very low overhead. 2013 Projected Gross Collections \$500K. **SOLD** EAST VENTURA COUNTY #2 - Bldg. & Practice - This is the one that you've been waiting for! (3) op computerized G.P. & single use bldg. 2013 Gross Collect \$560K+ & growing. Cash/Ins/PPO/ HMO pts. Mos. Cap ck. \$2K+. Averaging (28) new pts/mos. Some newer eqt'd. NEW

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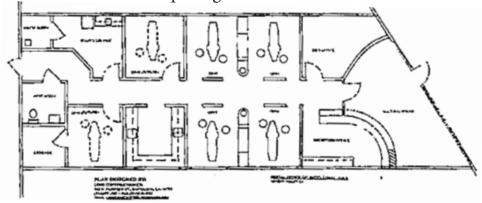
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Hawthorne Area: Location, location, location!! Must see turnkey practice opportunity. Huge pole sign. Free standing / single user building with ample parking. 4 fully equipped ops. Digital x-rays. Networked computer work station in each op. Large waiting area. All equipment like new. Over \$150k spent on tenant improvements. Practice operated on part-time basis with revenues of \$20k/mo. Serious inquires / ready to go buyers only!!

Bakersfield: Small / low overhead practice. Over 12 years of goodwill. Good mix of HMO / PPO. Revenues of \$15k/mo on part-time basis. Seller retiring. Single story professional building with ample parking.

Fontana: This one has it all !! Single-user / free standing building. Tremendous location with proximity to schools and heavy walk-in traffic. Over 20 years of goodwill. Thousands of patients. Revenues exceed \$40k/month. Long-term lease. Digital x-rays. 7+ ops modern equipment. Seller willing to assist in transition.

Delano Area: Free standing / single user building!!! Practice established over 15 years. Excellent visibility. Sign exposure. Easy parking. 5+ fully equipped ops. Networked computers throughout office. Large waiting area. Practice operated on part-time basis with revenues of \$30k+ per mo. Reasonable selling price / motivated seller - act now!!

Tustin: Private Practice. Single story professional building. Seller leaving the area. Remodeled recently so leasehold and equipment like new. Revenues of \$25k+ per month on part-time basis. Low overhead.

Bakersfield: Small / low overhead practice. Over 12 years of goodwill. Good mix of HMO / PPO. Revenues of \$15k/mo on part-time basis. Seller retiring. Single story professional building with ample parking.

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Upcoming Areas:

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Practices For Sale In San Diego

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CARMEL MTN#1: 3 Ops. 20+ yrs Goodwill. Retiring seller does zero marketing.

CARMEL MTN #2: 5 Ops. High Production (1.5 mil) practice. Overhead is only 53% KEARNY MESA: 4 Ops. 30 yrs Goodwill. Mainly FFS. Seller retiring. Freeway close

MURPHY CANYON: 3 Ops. Highly Freeway accessible. Satellite practice

NATIONAL CITY: 4 Ops. 14 yrs Goodwill. Satellite practice. Best bargain purchase!!!

OCEANSIDE: 5 Ops. Stunning office in high visibility shopping center location.

ENCINITAS: 3 Ops (2 equipped), 10 years of Goodwill. Limited marketing.

SAN DIEGO: Very High Production (Over 3 mil) practice. Call for details.

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Torrance

Private practice for sale – Dr retiring after 20 years. Grosses \$250,000/year on 2 1/2 days/week – low overhead – private insurance, some PPO's and cash – 2 ops with digital xrays – ideal for new graduate or someone who wants to work at a slower pace.

San Fernando Valley Ortho

Orthodontic Practice- for sale - 4 operatories in 1500 sq ft. – grosses over \$18,000/month on two days/week – very modern with computers in each operatory – contracts receivable over \$115,000 – priced for quick sale.

Long Beach

Private practice for sale - 4 operatories in 1100sq ft - Dr retiring after 50 years - grosses \$300,000 on 4 easy days/week with low overhead - Dr will stay in either administrative or part time work.

Tustin Ortho

Orthodontic Start-up practice for sale - approx. 30 patients – 4 chairs in 1200 sq ft -great to start a practice or relocate one - modern upgrades with wood floors and granite countertops – great location on major cross streets in small professional building with own entrance -Dr paid \$140,000 16 months ago but recently bought another practice and must sell.

Laguna Hills

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TORRANCE PRACTICE FOR SALE Dr. retiring after 30 years – shares space with another Dr. so overhead is low –Dr works 3 days/week – grosses \$250,000/year- Thomas & Fees Practice Sales (714) 544-4341.

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PRACTICES FOR SALE IN THE FOLLOWING AREAS: Bakersfield, Beverly Hills, Burbank, Camarillo, Costa Mesa, Los Angeles, Mission Hills, Newport Beach, Northridge, Torrance, Valencia, Westlake Village and Woodland Hills. Call Lee Skarin and Associates at 805-777-7707, 818-991-6552 or 1-800-SKARIN #1.

NEWPORT BEACH FEE FOR SERVICE PRACTICE FOR SALE: Newer office with state of the art equipment and improvements. The practice collected \$2.1 million in 2013 with a net income of over \$800,000. Seller works five days per week with three days of hygiene per week. The practice has an oral surgeon, periodontist and orthodontist on contract services. Almost all endo is referred out. The office has 6 equipped operatories, fully computerized with digital x-rays, panoramic x-ray, and cerec milling unit. Seller is engaged in a 1031 exchange. Asking \$1,595,000.

MISSION HILLS CLINIC PRACTICE FOR SALE: Long established practice with excellent visibility has been a fixture in the San Fernando Valley since the 1960's. Current partnership has self-destructed and the practice must get sold. 2013 collections were \$500,000 with a net income of \$240,000. No Denti-Cal and minimal capitation. One day of hygiene per week. Five equipped operatories with digital x-rays. Averaging 26 new patients per month. Motivated! Asking \$350,000.

TORRANCE GENERAL PRACTICE FOR SALE: Located in a professional building near Little Company of Mary Hospital, this practice has consistent collections of \$600,000-650,000 for the past four years. Seller works four days per week with three and a half days of hygiene coverage per week. Hygiene and exams account for over 38% of the practice production. Seller refers almost all endo and ortho. The office has five equipped operatories with a sixth that is plumbed but not currently equipped. No capitation, no Denti-Cal, no marketing, no weekends. Seller's spouse has taken a job in San Francisco. Motivated! Asking \$450,000.

BAKERSFIELD GENERAL PRACTICE FOR SALE: A free standing building located on a corner of a busy street, this office was a former bank building. It has excellent visibility and parking. The office has ten equipped operatories plus two more that are plumbed but not equipped. The office is fully computerized with digital x-rays, panoramic x-ray and a cerec milling unit. The practice has an eight year history of collections of \$2 million plus per year with a net income of over \$1 million per year until 2011/2012 when collections fell to \$1,000,000 per year and a net income of \$560,000 per year. Current owners have made several poor management decisions and are not on the same page with this practice. Both commute from Orange County. The real estate can also be purchased. Asking \$750,000 for the practice.

WOODLAND HILLS FEE FOR SERVICE PRACTICE FOR SALE: Established practice in a professional building has collected \$475,000 in 2011 and 2012. In 2013, Seller's medical condition limited production and collections, which were \$420,000. Seller is going on medical disability after the sale. Net income is \$150,000/year on four days per week with two and one-half days of hygiene per week. Seller refers most endo, most oral surgery and all ortho. The office has four operatories of newer equipment and is fully computerized with Dentrix software and digital x-rays. Asking \$365,000.

VENTURA COUNTY ENDODONTIC PRACTICE FOR SALE: One of only two endodontic offices within a ten-mile radius. This practice collected \$520,000 in 2013 with a net income of \$315,000. The practice receives 60 new patient referrals per month. The office has two fully equipped operatories with microscopes and digital x-rays plus a third operatory that is partially equipped. Recently renovated professional building with attractive rent. Asking \$330,000.

NORTHRIDGE FEE FOR SERVICE PRACTICE FOR SALE: Fifty years of goodwill with the current owner! Practice collects \$570,000/ year with a net income of just over \$220,000/year on three and a half days per week. Seller refers out all endo, all oral surgery, all perio and all ortho. There are 3 1/2 days per week of hygiene. The office has four equipped operatories plus one additional operatory that is plumbed but not equipped. Excellent lease terms in a building that is being renovated by the owner. Rent for 1,510 square feet is \$3,164 on a gross lease basis and is fixed for the next 4 1/2 years. Seller is willing to stay on to assist a buyer with a transition if the buyer so desires. Asking \$440,000. **PENDING**

WESTLAKE VILLAGE FEE FOR SERVICE PRACTICE FOR SALE: High quality, cosmetically oriented general practice collects \$600,000/year with a net income of \$175,000+ on two and one-half days per week and four days of hygiene per week. Seller refers all endo, all oral surgery and all ortho. Located in a well known retail center within the community, this 3 operatory office is fully computerized with digital x-ray. Asking \$495,000. – *PENDING*

BEVERLY HILLS STARTER PRACTICE FOR SALE: Smaller office with two equipped operatories and one additional operatory that is plumbed but not equipped, collected \$195,000 in 2012 when the Seller worked an average of one and one-half days per week. There is \$1,000/month in capitation payments. Seller refers all endo, all oral surgery and all ortho. Must sell due to family issues. Motivated. Asking \$89,000.- SOLD

LOS ANGELES GROUP PRACTICE FOR SALE: Practice collects \$1.6 million with no HMO, no Denti-Cal and minimal advertising. Previous collections (2009 and 2010) were \$2.5 million, but management problems have hurt production. Dentists see 15-20 patients per day and hygienists see 12-14 per day. The practice has ten days of hygiene per week. The office has 18 equipped operatories and is located in a prominent building on Wilshire near Western. Asking \$750,000. - PENDING

DOWNEY FEE FOR SERVICE GENERAL PRACTICE FOR SALE: Long history of goodwill in Downey. Seller works four days per week with no evenings or weekends. Collects \$400,000/year with a solid net income. No Denti-Cal, no marketing and no HMO. Three equipped operatories in a duplex professional building. Seller owns his half of the building and would like to sell it, but will consider a long term lease. Asking \$300,000 – *SOLD AT FULL PRICE*

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IS MONEY IN YOUR BANK PART OF YOUR DENTAL PRACTICE?

Of course not! Then why are some dental practice brokers now including a portion of your accounts receivable in the sale of your practice? The reason is simple – it increases their commission and it artificially makes it appear that you are getting a higher value for your practice. They will assert that this enables the buyer to have working capital and that it reduces the risk of collection on your outstanding accounts receivable. Nothing could be further from the truth. In reality, buyers can borrow working capital from every dental practice lender in the business. As for reducing the risk of collecting your accounts receivable, they are only selling the first "X" dollar amount of your receivables balance, essentially leaving you to collect the delinquent and harder to collect accounts meaning that you will get a negligible amount of those remaining accounts receivable. Whether you realize it or not, you are paying those brokers 10% to sell your collectible accounts receivable and leave you with what is uncollectible.

As a buyer, is there any reason to purchase a seller's accounts receivable? Yes, but only at a discount. Why would you pay a seller 100% of any account receivable amount to then have to wait for the money and possibly not collect that entire amount when you can borrow the same amount from the bank as working capital with no risk associated with collection? Remember, if you borrowed the money to purchase the practice and the accounts receivable, you are paying interest on that portion allocated to the accounts receivable even though you do not have access to that money.

There are appropriate circumstances to include the accounts receivable with the sale of a dental practice, such as when a seller is deceased or has moved out of state making subsequent collection efforts difficult or impossible. But, in those cases, the buyer should not pay the full face value, because the buyer will still need to bill and collect those accounts and will not collect all of the accounts under any circumstance. In those cases where accounts receivable are included in the sale, Lee Skarin and Associates does not charge a commission on the amount allocated to those receivables.

For straight answers to your practice sale questions, call Kurt Skarin at Lee Skarin and Associates.

CA DRE #0086314

LCF DENTAL PRACTICES FOR SALE: Free consultations for Buyers & Sellers BUY PRACTICE • SELL PRACTICE • FINANCE PRACTICE

MILPITAS DENTAL PRACTICE FOR SALE - Gross ~\$525K. Busy retail center with major anchors, highly commercial, visible area. Lots of foot traffic. 4 equipped ops + 2 plumbed in ops ~ 1,900 sq. ft. Mostly Insurance & Fee for Services.

MOUNTAIN VIEW DENTAL PRACTICE FOR SALE - Gross ~\$460K. Located on main street in busy retail center. 3 fully equipped ops + 2 plumbed in ~1,800 sq. ft. Heavy traffic. Good visibility & good signage from street.

CAMPBELL DENTAL PRACTICE FOR LEASE OR FOR SALE - Freestanding building located on busy corner w/ private parking lot. Great visibility. State-of-the-art dental practice. Dental Office ~2600 sf, 7 plumbed & wired ops - Adec chairs, digital Pano X-ray. Cerec unit optional.

OAKLAND DENTAL PRACTICE FOR SALE - Retiring general dentist looking to sell practice in two story building with excellent visibility. LOW RENT. 2 equipped ops. ~ 850 sq.ft. Mostly Denticals w/ 10-20 new pts/month. Office refers out most specialty procedures. It is a great opportunity!

OAKLAND STARTER DENTAL PRACTICE FOR SALE - Asking Price \$30K. 2 fully equipped operatories and 3 additional plumbed operatories. Renovated 2 years ago. Approximately 1,932 sq. ft. in professional bldg. in Downtown Oakland.

FAIRFIELD DENTAL PRACTICE FOR SALE - Gross ~\$190K. approx. 1,400 sq.ft., 2 equipped ops, 1 additional plumbed.

OAKDALE DENTAL PRACTICE FOR SALE - Starter Practice. Excellent visibility & signage. 2 fully equipped ops. ~ 930 sq. ft.

MURRIETA DENTAL PRACTICE FOR SALE - Starter Practice approximately 1,400 sq. ft., 2 fully equipped operatories and 2 additional plumbed. Various profession/retail shops around. Ample parking space. Easy access to Freeway 15.

FONTANA STARTER DENTAL PRACTICE FOR SALE – Starter Practice located in retail center with excellent street visibility & signage. Approx. 1,350 sq. ft., 4 fully equipped operatories. Close to Freeway 10.

SAN BERDARDINO STARTER DENTAL PRACTICE FOR SALE – Single story stand alone building at the corner. Good visibility. Office environment is warm and cozy. LOW RENT! 3 fully equipped ops, ~1,163 sq. ft. Private parking lot. Close to Fwy 215.

RIVERSIDE DENTAL PRACTICE for SALE - Gross ~ \$300K. Located in busy retail center located on major intersection. 3 equipped operatories + 1 additional plumbed. Approx 1,418 sq. ft. Good visibility and exposure. Ample parking space. Easy access to Freeway 91.

SOUTH GATE STARTER PRACTICE— Corner office on major streets. Newly renovated, new equipments, computers, x-ray & Dentrix. 2 equipped ops + 6 plumbed ops. Close to major supermarket, restaurants & businesses.

PARAMOUNT DENTAL PRACTICE FOR SALE – Gross ~\$560K. Located on busy street in big shopping center with major anchor stores. Great visibility. Mostly Cash/PPO. ~1,200 sq. ft. 4 ops. Easy access to Fwy 710 & 91.

SAN GABRIEL STARTER DENTAL PRACTICE FOR SALE – Office is located in busy shopping center across from major restaurants & anchorages. Office has 2 fully equipped operatories, approximately 1,000 sq.ft. Room for expansion. Great opportunity!

ARTESIA DENTAL PRACTICE & REAL ESTATE FOR SALE - 2013 Gross ~\$850K. Seller wants to retire & relocate. Beautiful practice, mostly PPO/Cash. Spacious office in freestanding building w/ private parking lot. Dental office space ~3,580 sq. ft. Total building ~7,100 sq. ft. Busy street & excellent visibility. High tech equipments. Building generates rental income from other units.

LOS ANGELES DENTAL PRACTICE & FREESTANDING BUILDING FOR SALE – Gross ~\$600K. 7 equipped ops. in approx. 2,200 sq. ft. freestanding building. Good signage, good visibility and foot traffic. Located on major busy street close to 5 Fwy.

LOS ANGELES STARTER PRACTICE – Shell Practice. Free Standing Bldg. ~1,254 sq. ft. 3 ops. Located on major street with excellent visibility. Busy street. Corner of Whittier Blvd and Hendricks. Good foot traffic. Asking \$85K.

HUNTINGTON BEACH PRACTICE FOR SALE – Starter office located in medical suite across from major shopping center. 4 ops.

COSTA MESA DENTAL PRACTICE FOR SALE – 2013 Gross ~\$500K+, Highly visible, established dental practice with 4 fully equipped operatories + 2 additional plumbed in ~1,600 sq.ft. Mostly PPO/CASH patients. Plenty of parking available for patients.

IRVINE DENTAL PRACTICE FOR SALE – Located in retail shopping center on busy street. Starter Practice with 3 fully equipped operatories, approx. 1,163 sq. ft. Ample parking space. Close to 405 Freeway.

LA JOLLA DENTAL PRACTICE FOR SALE - Office gross ~\$350K, mostly PPO Patients, 2 fully equipped ops and ~1,000 sq ft.

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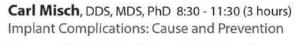
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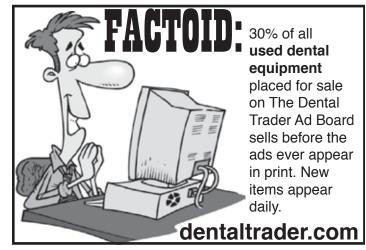
VENTURA PRACTICE FOR SALE 4 OP, GP- Dentist Retired. \$404K Collected (2012), Appraisal was \$340,000 by Henry Schein on Feb.4, 2014. HMO, Dentical not accepted. 1,600 sq ft, Rent is \$1,300. PPO vs Cash, Check, Card = 47:53. Have questions, call John (805) 512-3311 or seofhi@gmail.com.

Turn Key practice w/30yrs+ in same busy South OC shopping center. Entire office recently remodeled, all new Adec chairs (4 equipped, 1 plumbed), digital xrays, Eaglesoft, about 500 patients, ~10new/month. Dr there only 2days/week. Great potential. Email dds714@yahoo.com for more info. No brokers please.

An onerous lease will causes years of headaches. Talk to a skilled attorney today prior to signing your commercial lease! Levi Barlavi, Esq. www.dental-attorney.com. (310) 776-5384.

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Art Wiederman, **Dental CPA**



Kathleen Johnson, Management Consultant



Patrick J. Wood, **Dental Attorney**

Location:

Glidewell Laboratories 18551 Von Karmen Ave, Ste 201 Irvine, CA 92612

June 27, 2014

WHETHER YOU OWN OR PLAN TO OWN A **DENTAL PRACTICE THIS SEMINAR IS FOR YOU!**

This will be an in depth look at the many issues you face when selling or purchasing a dental practice, entering in to a partnership buy-in or becoming an associate with an option to buy the dental practice in the future. Three of the leading experts in dental practice transitions will point out the many issues you will face when attempting to sell or acquire a dental practice. Areas of discussion will include:

- Evaluating books and records
- Analyzing the dental software and charts
- Lease issues which can destroy your investment
- Pitfalls in the purchase agreement
- Tax ramifications of sale or purchase
- Continuing to practice dentistry after a sale
- Restrictive covenants and covenants not to compete
- Financing issues and many other topics...

iime:	8:30 registration 9:00-3:30pm (714)259-0505	Before June 6, 2014 # Attending After June 6, 2014 # Attending Spouse SEATING IS LIMITED	x x	\$99.00 = \$125.00 = \$59.00 =	
Name:			_ Phone: _		
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If paying by	/ Credit Card please fax registration to	: 714.259.0406			
Please circl	e the card you will be using: Visa / N	NasterCard / Amex			
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REGISTER ONLINE: http://www.w-acpa.com/seminars.html					
If paying by check, please make payable to: Wiederman & Associates, mail to: Wiederman & Associates, 1415 Warner Ave., Suite C, Tustin, CA 92780, 714-259-0505.					

DENTAL PRACTICE WANTED Bay Area, Alameda County, South Bay Buyer #ST626 looking for an office with large number of active charts, PPO/CASH, preferably retiring dentist. Real Estate is a plus. SELLERS call Loc Pham, Broker at LCF Financial, Inc. (714) 550-7494 or practice@lcffin.com I www.lcffin.com.

Raymond Furness CPA, M.S. Tax, Premiere Los Angeles Dental CPA for over 15 years. Complimentary consultation 818.990.0686. www.FurnessCPA.com.

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PRACTICE FOR SALE/ N. ORANGE COUNTY (Ortho) Long established office w/ 6 chairs California Practice Sales, Inc. Phone: 714-639-2775.

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Office Manager/Biller needed for Silverlake office. Responsible, reliable, and flexible. Please send resume to info@valerysweenydds.com.

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Legal Tip Does your attorney offer full service flat rate legal fees? Attorney Robert W. Olson, Jr., 805.963.1120, www.transdental.com.

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Help Provide Dental Screenings for Children in the San Gabriel Valley. The San Gabriel Valley Foundation for Dental Health provides dental screenings and education to thousands of children each year. Donate your time to help. Call 626-688-6407 or visit www.sgvfdh.com.

Dentist Wanted P/F time position in Fresno,CA private dental office. Great compensation and friendly staff. email resume: fresnoteeth@yahoo.com.

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SANTA CLARITA VALLEY Drop Dead Gorgeous, (6) op comput G.P. for sale. Newer build out and equipt. Pt base is Cash/Ins/& a few of the better PPO's. 2013 Gross Collect \$807K+on (4) days per week. Digital x-rays & Pano. Dentrix & Dexis s/w. Cerec. 22+ years of Good Will. (4) days of hygiene/week. (1-2) days/mos of Perio. Great opportunity for an experienced quality oriented DDS looking for a larger, higher end practice. D&M Practice Sales 818.591.1401.



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FEATURED LISTINGS

FONTANA (GP) - Established in 1987 this modern designed practice is located in a single story medical building with private parking. Across the street from a busy shopping center. Excellent street visibility. Remodeled in 2008. Practice consists of 4 spacious equipped operatories, 1 plumbed not equipped, storage room, sterilization room and private office in a 1,440 sq ft suite. Office is computerized with Dental software and it has new to older equipment. Retiring seller works 4 days/wk with 4 days/wk of hygiene. See approximately 14-16 patients/day. Income source is ~70% insurance and ~30% cash. No HMO. Do small advertising. Buyer's net of \$169K. Contact your CPA Agent for more details. **Property ID #4471.**

MALIBU - Leasehold Improvements & Equipment Only! This practice located in a two story free standing building. This completely digital practice, features custom made doors, moldings, furniture and each room has its own theme. Consists of 3 chairs in open bay and 2 equipped operatories, all plumbed with nitrous and oxygen. There are far too many notable features to list, this Practice is a must see. The list price for this office is almost half of the investment of the Seller. As the only Pedo in the area, the Seller cannot keep up with the high demand. This practice would work well for another Pedo, GP, or other specialties. The Seller is a part owner of the building and will be instrumental in obtaining a fair market lease. All active patients are included in the sale. Please contact your CPS Agents for more details. **Property ID #4291**.

MISSION VIEJO - Well established General Practice with over 40 years of goodwill. Office located in a single story Medical / Professional building. It's conveniently located near the 5 freeway and on one of the busiest intersection in the city. Retiring Seller is currently working 3 days/wk, 1 GP 2 days/wk, and 1 Perio 1 x/mo with 10.5 days/wk of hygiene. Income source: ~40% insurance and ~60% cash. No HMO. 100% Patient referral. Have revenues of \$110K per month and grossed approximately \$1,329,511 in 2013. Practice consists of 8 equipped operatories with garden views, digital x-ray, computerized with Dentrix software in a 2,750 sq ft suite. The office prides itself of modern dentistry, using the latest materials and technology. Please contact your CPS Agent for more information. **Property ID 4469.**

SANTA MARIA – well established general practice with over 40 years of goodwill located in a two story medical professional building. Seller owns condo and will providing a reasonable lease. Practice is closed to the ocean and Los Padres National Forest. Easy freeway access to 101 freeway. Seller works 5 days/wk and 6 days/wk of hygiene. Practice income source is ~80% insurance and ~20% cash. No HMO. Does little advertising. Practice is computerized with Easy Dental and consists of 4 equipped operatories with Digital X-ray. Suite is ~1,500 sq ft. Major equipment is approximately new to older equipment. Grossed ~\$523K in 2013. Have revenues of ~\$40K/mo. Great practice near shopping mall and a community college. Please contact your CPS Agent for more information. **Property ID #4441.**

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GREATER LOS ANGELES COUNTY

CULVER CITY - Price Reduced! Leasehold Improvements & Equipment Only! Practice consists of spacious 10 equipped operatories. Located on a single story building with private parking above building. On a busy street. Great exposure. In residential area. Motivated seller purchased building nearby. Excellent opportunity for a starter office. **Low sales price for immediate sale.** Please contact your CPS Agent for more information. **Property ID # 4261.**

CULVER CITY (GP/PEDO/ORTHO) – Great practice with over 40 years of goodwill located in a single story free standing building with a large parking lot. Corner location with great street visibility and heavy traffic flow. Excellent signage. In residential area and next to various shops. Absentee owner. Office is open 6 days/wk with 2 GP, 2 Pedo and 1 Ortho. Practice consists of 7 fully equipped operatories, 2 chairs in Open Bay, lab room, lounge room, Pano x-ray room, sterilization room, game room, and private office in a 1,800 sq ft office. Has Dentrix software. No digital. Minimal advertising. Income source: ~30% insurance / ~26% Cash / ~44% Denti-cal. Buyer's net of \$244,560. Has revenues of ~\$75K per month. Seller is retiring. Contact your CPS Agent for more information. **Property ID #4457**.

HAWTHORNE (GP – Turn-Key) – Well established practice located in a single story medical building. Seller owns building, but not for sale. Seller works 3 ½ days/wk with Perio Associate 1x/mo. See approximately 8-12 patients/day. Income source: Insurance 70%; Cash 10%; Denti-cal 14% and Capitation 1% (\$500/mo). No advertising. Practice consists of 5 equipped operatories with digital x-ray and Diamond Dental software in a ~2,500 sq ft office. Has 2-15 year old equipment. Monthly revenues of \$17K. Good location in busy boulevard. Please contact your CPS Agent for more details. **Property ID #4369.**

LOA ANGELES – Turn-key general practice located in a multi story professional building. This modern designed practice consists of 3 equipped operatories, sterilization, and private office in a ~824 sq ft suite. The office is computerized with Easy 2000 software and the equipment is ~new to 3 years old. Has a long term lease. Seller is currently working 1 day/wk and sees ~8-10 patients/day and ~10-15 new patients/mo. Income source is ~50% insurance and ~50% cash. No HMO. Small advertising. It's a great potential for a full time and right buyer. Seller will be focusing on primary practice. Please contact your CPS Agent for more information. **Property ID #4467.**

LOS ANGELES (GP) - Well designed practice in strip shopping center with 5 fully eq. ops in a 1,300 sq. ft suite. Sellers work 3 days/wk. Computerized office with intra oral camera and Dentrix software. Income source: 50% insurance, 29% cash, 20% medi-cal & 1% capitation. Approx. 15 patients/day are seeing with approx. 10 new patients/mo. 20 year of Goodwill. Corner location with heavy traffic flow and great street visibility. Please contact your CPS Agent for more information. **Property ID #2771.**

LOS ANGELES (GP) – Located on a 13 story professional building, this modern designed practice is in a 1,329 sq. ft. suite with 3 equipped operatories. It's a computerized office with digital x-ray, intra oral camera and Open Dental software. Motivated seller works 4 days/wk, Associate every other Saturday with 1 day/wk of hygiene. Sees approximately 8-12 patients/day. Fee for service. Practice in the border of Korea Town. On a busy street with heavy traffic flow. Great office. The only dentist in the building. Amazing view from operatories. Well established practice with over 14 years of Goodwill. Grossed \$670,201 in 2013. Buyer's net of \$198K. Please contact your CPS Agent for more information. **Property ID # 2831.**

MALIBU - Leasehold Improvements & Equipment Only! This practice located in a two story free standing building. This completely digital practice, features custom made doors, moldings, furniture and each room has its own theme. Consists of 3 chairs in open bay and 2 equipped operatories, all plumbed with nitrous and oxygen. There are far too many notable features to list, this Practice is a must see. The list price for this office is almost half of the investment of the Seller. As the only Pedo in the area, the Seller cannot keep up with the high demand. This practice would work well for another Pedo, GP, or other specialties. The Seller is a part owner of the building and will be instrumental in obtaining a fair market lease. All active patients are included in the sale. Please contact your CPS Agents for more details. **Property ID #4291.**

MONTEREY PARK (GP) – Leasehold Improvements & Equipment Only! This practice is located in a good area of Monterey Park on a 3 story medical building. Seller is the only dentist in the facility. Surrounded by shopping centers and a Hospital. Office consists of 3 equipped operatories, reception room, business and sterilization/lab area in 812 sq ft. suite. The equipment is approximately 10 years old. Has reasonable rent. Seller is moving his patients to his other office approximately 18 miles away. Price for an immediate sales. Please contact your CPS Agent for more information. **Property ID #4449.**

SANTA MONICA (GP) – Turn-key practice with over 15 years of goodwill is located in a multi story professional medical building. Seller is currently working 4 days/wk with 1 day/wk of hygiene and sees approximately 10-15 new patients per month. Income source: ~85% insurance and ~15% cash. The practice consists of 4 fully equipped operatories with views to the city, x-ray room, lab room, sterilization, room, and private office in a 1,516 sq ft suite. The equipment is new to 10 years old and has Practice Works software. Grossed approximately \$463,482 in 2013. No HMO. Minimal advertising. Great opportunity. Please contact your CPS Agent for more details. **Property ID #4435.**





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Alice C. King, V.P.

SOUTH GATE - Leasehold Improvement & Equipment! Established over 52 years ago, this practice is located in a free standing building across the street from the City Hall. Practice consists of 4 equipped operatories with Open Dental software and I plumbed not equipped operatory in a 1,500 sq. ft. office. Has great street visibility with heavy traffic flow. Seller is relocating to Covina. Please contact your CPS Agent for more details. **Property ID #4403.**

TORRANCE (GP) – Modern designed fee for service practice located in a two story professional building. Corner location with heavy traffic flow. Have over 44 years in goodwill. Practice consists of 3 equipped operatories, 1 plumbed not equipped for expansion, with digital x-ray and Eaglesoft software. Motivated seller works 4 days/wk with 1.5 days/wk of hygiene and sees approximately 12-15 new patients per month. Grossed approximately \$314,250 in 2013. Have revenues of \$26K/mo. Please contact your CPS Agent for more information about this great office. **Property ID #4375.**

TORRANCE (Leasehold Improvement & Equipment Only) - Located in huge and very busy shopping center next to home depot, home goods, with lots of foot traffic. Fee for service turn-key practice. Modern décor practice consists of 3 fully equipped operatories with Easy Dental software and digital x-ray in a ~1,200 sq. ft. suite. Most equipment is 1-11 years old. Motivated Seller will be focusing on primary office approximately 20 miles away. Great opportunity for a GP or Specialist. Please contact your CPS Agent for further details. **Property ID #4391.**

VALENCIA – Modern designed General Practice with over 7 years goodwill is located in single story busy shopping center. Gateway to more than 7 upcoming housing communities in the area. This practice consists of 3 equipped operatories, 2 plumbed not equipped in a 1,400 sq ft office. Has digital x-ray and Dentrix/Kodak software. Seller works 1.5 days/wk, Associate 1 day/wk, Associate 2 days/wk with 1 day/wk of hygiene. Income source: ~70% insurance and ~30% cash. No HMO. Minimal advertising. Practice has revenues of \$39K per month. Collected approximately \$468,870 for 2013. Buyer's net of \$164K. Exceptional location. Great opportunity for a full time Buyer. Seller will be focusing on primary offices. Please contact your CPS Agent for more information. **Property ID #4451.**

WEST HILLS – General Practice located on the 3rd floor of a well known multi story medical building with free ample parking. This modern designed practice consists of 3 fully equipped operatories with 2 plumbed not equipped for expansion, sterilization / lab combo and lounge room in a 1,383 sq. ft. suite. Seller works 3 days/wk and sees approximately 5-10 new patients per month. Great potential for a full time doctor. The income source is 60% insurance and 40% cash. No HMO. No Advertising. Grossed approximately \$325,904 in 2013. Please contact your CPS Agent for further details. **Property ID #4407.**

WEST SAN FERNANDO VALLEY – Well established General Practice with over 31 years of goodwill is located in a 5 story medical /dental building. Numerous business office, restaurants, retail establishments in the area with heavy traffic flow. Practice is well maintained and consists of 5 equipped operatories with digital x-ray and Dentrix software in a 2,100 sq ft suite. Major equipment is approximately 1.5-10 years old. Seller works 4 days/wk with 7 days/wk of hygiene. Insurance and cash only. No HMO or Denti-cal. Has revenues of approximately \$83K/mo. Grossed approximately \$999K in 2013. Seller will be retiring. Great opportunity. Please contact your CPS Agent for more details. **Property ID #4433.**

ORANGE COUNTY

FOOTHILL RANCH - Leasehold Improvements and & Equipment Only! Beautiful office with 2 spacious equipped operatories and 2 plumbed not equipped for expansion, sterilization area, large lounge and private office. Practice located in a 2 story medical / dental building on the second floor in a 1,754 usable sq ft suite. Great opportunity for a GP or Specialist. Motivated seller moved office leaving a clean, bright, nicely designed suite. Please contact your CPS Agent for more details. **Property ID #4425.**

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Robert A. Palumbo, Executive V.P/Partner

GARDEN GROVE (GP) –Long established practice with over 50 years of goodwill located a well known multi story medical professional building with ample parking. Has easy freeway access. Near residential area. Seller currently works 2.5 days/wk, Associate 1-2 days/wk with 2 days/wk of hygiene. Practice consists of 4 equipped operatories, 2 plumbed not equipped, Pano room, lab / sterilization room, private room, and chart room in a 1,126 sq ft corner suite. It's 100% patient referral. No marketing. Income source is ~60% insurance and ~40% cash. No HMO. Office is computerized with Open Dental software and the equipment is new to 15 years old. Collected approximately \$134K in 2013. Great potential for a full time Dentist. Please contact your CPS agent for more information. **Property ID # 4455.**

IRVINE – Established in 2004, this practice is located in a one story medical building. Seller is currently working 2 days/wk and sees approximately 10-12 patients/day. Patient profile is approximately 50% Korean. Income source: ~60% insurance and ~40% cash. No HMO. 100% Patient referral. Practice consist of 2 equipped operatories, Pano x-ray room, sterilization and lab combo room, and private office (plumbed) in a 776 sq ft suite. It's computerized with Easy Dental software and the equipment is 10 years (looks like new). Have revenues of \$22K per month. Seller will be focusing on secondary office in Los Angeles area. Great location in Irvine. Please contact your CPS Agent for further details. **Property ID #4445.**

MISSION VIEJO - Well established General Practice with over 40 years of goodwill. Office located in a single story Medical / Professional building. It's conveniently located near the 5 freeway and on one of the busiest intersection in the city. Retiring Seller is currently working 3 days/wk, 1 GP 2 days/wk, and 1 Perio 1 x/mo with 10.5 days/wk of hygiene. Income source: ~40% insurance and ~60% cash. No HMO. 100% Patient referral. Have revenues of \$110K per month and grossed approximately \$1,329,511 in 2013. Practice consists of 8 equipped operatories with garden views, digital x-ray, computerized with Dentrix software in a 2,750 sq ft suite. The office prides itself of modern dentistry, using the latest materials and technology. Please contact your CPS Agent for more information. **Property ID 4469.**

SAN CLEMENTE (GP) – Modern designed Turn-Key practice located in a 2 story medical building. Consists of 4 equipped operatories, 2 plumbed not equipped for expansion with Eaglesoft software. Sellers works 2 days/wk with 3 days/mo of hygiene. See approximately 8-10 new patients/mo. Will be focusing on their primary office in Mission Viejo approximately 15.9 mi away. For more information, please contact your CPS Agent. **Property ID #4359.**

SAN CLEMENTE – Well established Turn-Key general practice located in a 5 story Medical / Dental building. Seller works 2 days/ wk and sees approximately10 new patients/mo. Income source is ~45% insurance and ~55% cash. No HMO. Does some advertising. Modern designed practice consists of 4 equipped operatories, Pano X-ray room, consultation room, private office, and lounge area in a ~1,600 sq ft suite. Office is computerized with Dentrix software. Equipment is ~1.5 yrs old to older. Some rooms were remodeled about 1.5 years ago. Great opportunity for a full time and right buyer. Convenient location. Please contact your CPS Agent for more information. **Property ID #4413.**

SANTA ANA (GP) - Turn-Key practice with 10 years of goodwill is located in a busy one story shopping center. Just off the 55 freeway. Motivated seller works 3 days/wk and sees approximately 14-15 new patients/mo. Modern designed practice consists of 3 equipped operatories, Panorex x-ray room, consultation room (plumbed), sterilization & lab combo, small lounge room, equipment room, and private office in a ~1,400 sq ft office. Has revenue of approximately \$18K/mo on a part time schedule. \$400 of Cap income per month. Seller is moving out the country. Beautiful office and great opportunity. Please contact your CPS Agent for more details. **Property ID #4423.**

RIVERSIDE & SAN BERNARDINO COUNTIES

APPLE VALLEY – General practice located on a busy shopping center with excellent signage and heavy traffic flow. Practice consists of 5 fully equipped operatories, 3 plumbed not equipped with Dentrix software and digital x-ray in a 2,000 sq ft suite. Has 18 years of goodwill. Seller works 2 days/wk and Associate works 2 days/wk with 1.5 days/wk of hygiene. They see approximately 40-47 new patients/mo. Income source: Insurance/Cash/Denti-cal/Capitation. BUYER'S NET OF \$199K. Motivated will be focusing on his primary office. Please contact your CPS agent for more information. **Property ID #4349.**

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REMINDER: Net Income is Buyer's Net Income after Debt Service. BACK UP OFFERS ARE ALWAYS ENCOURAGED!!!





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Tina Ochoa, V.P.

FONTANA (GP) - Established in 1987 this modern designed practice is located in a single story medical building with private parking. Across the street from a busy shopping center. Excellent street visibility. Remodeled in 2008. Practice consists of 4 spacious equipped operatories, 1 plumbed not equipped, storage room, sterilization room and private office in a 1,440 sq ft suite. Office is computerized with Dental software and it has new to older equipment. Retiring seller works 4 days/wk with 4 days/wk of hygiene. See approximately 14-16 patients/day. Income source is ~70% insurance and ~30% cash. No HMO. Do small advertising. Buyer's net of \$169K. Contact your CPA Agent for more details. **Property ID #4471.**

PALM DESERT – General Practice established in 1999 is located in one story building with ample parking and excellent signage. This modern designed office consists of 5 equipped operatories with digital x-ray and Practice Web software in a 1,665 sq ft suite. Seller works 3 days/wk with 3 days/wk of hygiene. Sees approximately 12-14 new patients/mo. Income source: Insurance / Cash / Capitation (~\$3,000/mo). 100% patient referral. Have monthly revenues of ~\$29K/mo. Motivated Seller will be focusing on primary office in L.A. area. Please contact your CPS Agent for more information. **Property ID #4331.**

PALM SPRINGS – General practice established in 2005 and located in a one story free standing building. Practice consists of 3 equipped operatories with Practice Web software and digital x-ray. Major equipment is approximately 2 years old. Suite is 1,200 sq ft. Seller is working 5 days/wk and sees approximately 8-10 patients/day. Income source is ~25% insurance / ~65% / ~10 Denti-cal. Does little advertising. Grossed \$357,312 in 2013. Please contact your CPS Agent for more information. **Property ID # 4487.**

RANCHO MIRAGE - Leasehold Improvement Only! Excellent opportunity to start from scratch for GP or Specialist. Office consist of 4 plumbed not equipped operatories, sterilization area, lounge, business office and private office in a ~1,700 sq ft office. No equipment. Located in a one story medical building. Recently remodeled. Nicely decorated with lots of built in cabinetry and counter space. Seller purchase building nearby. A must see. Please contact your CPS Agent for more details. **Property ID #4431.**

SAN BERNARDINO – Well established General Practice with over 20+ years of goodwill located in two story professional building. Great street visibility. Seller works 2 days/wk with Associate 2 days/wk, Ortho 1x/mo, Perio 1x/mo and O.S. 1x/mo. The income source is 50% insurance, 20% insurance & 30% Capitation (\$7K-\$8K in monthly cap checks). No advertising. 100% patient referral. Practice consists of 13 equipped operatories, 1 plumbed not equipped, storage room, Panorex x-ray room, 2 sterilization area, 2 business offices, and 4 private offices in a 4,000 sq ft suite. Computerized with Dentrix software. Major equipment is approximately 5-20 years old. Has monthly revenue of \$42K/mo. Great large practice. For more details, please contact your CPS Agents. **Property ID #4419.**

SAN DIEGO COUNTY

CHULA VISTA – *Price Reduced!* Well established general practice located on a store front single free standing building with public parking across the street. Great location in downtown with heavy traffic flow and excellent street visibility. Practice consists of 4 equipped operatories, 1 plumbed not equipped with Practice Works in a 1,300 sq. office. Motivated seller works 4 days/wk and sees approximately 10-15 patients/day. Income source: Insurance/Cash/Some Cap (\$2,000 in Cap checks/mo). Grossed approximately \$444K in 2013. Revenues of \$37K/mo. Seller will be retiring. Contact your CPS Agent for more information on this excellent opportunity. **Property ID #4279.**

SANTA BARBARA & KINGS COUNTIES

HANFORD (GP/ORTHO) – Well established practice with 40 years of goodwill is located in a corner free standing building with excellent street visibility. Building is for sale. Also located in a residential area and across the street from a local high school and hospital. Seller is currently working 4 days/wk with an Associate 4 days/wk and 7 days/wk of hygiene. Approximately 20-25 new patients per month are being seen. There is 60% insurance and 40% cash. The practice consist of 5 equipped operatories, 1 plumbed not equipped for expansion, lab room, business office, private office and 2 restrooms in a 2,500 sq ft office. It's computerized with Dentrix software. The equipment is approximately 2-6 years old. Have monthly revenues of approximately 79K/mo. Grossed approximately \$945,751 in 2013. For more information about this modern designed practice, please contact your CPS Agent. **Property ID #4307**.

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SANTA MARIA – well established general practice with over 40 years of goodwill located in a two story medical professional building. Seller owns condo and will providing a reasonable lease. Practice is close to the ocean and Los Padres National Forest. Easy freeway access to 101 freeway. Seller works 5 days/wk and 6 days/wk of hygiene. Practice income source is ~80% insurance and ~20% cash. No HMO. Does little advertising. Practice consists of 4 equipped operatories. New computer system December 2012 and two new X-Ray Heads, and Dexis Digital Radiography System May 2013. Suite is ~1,500 sq ft. Grossed ~\$523K in 2013. Have revenues of ~\$40K/mo. Great practice near shopping mall and a community college. Please contact your CPS Agent for more information. **Property ID #4441**.

SPECIALTY OFFICE LISTINGS

NORTH ORANGE COUNTY (PERIO) – Modern designed practice with over 35 years of goodwill is located in a business plaza near residential area and surrounded by shopping centers and professional buildings. Has easy freeway access. Currently Seller is working 4 days/wk with 1-2 days/wk of hygiene. Seller sees approximately 12-15 new patients/mo. The income source is 80% insurance and 20% cash. No HMO. Minimal advertising. The practice consists of 5 equipped operatories, 1 plumbed not equipped for expansion, 1 lounge room, 1 storage room, 1 sterilization area, 1 business office, 2 private offices and 2 restrooms in a 2,200 sq ft suite. It's computerized with Practice Works software. Have revenues of \$41K per month. Excellent opportunity. Motivated seller will be traveling internationally. Please contact your CPS Agents for more detail on this great practice.**Property ID #4453.**

NORTH SAN DIEGO COUNTY (PEDO) – Established in 1986 this practice is located in a two story dental building with great street visibility and traffic flow. Residential area. It's next to a shopping plaza and elementary school. Seller is currently working 2.5 days/wk and sees approximately 50-60 patients/day. Income course is 70% insurance / 30% cash / 10% HMO. Practice consists of 6 chairs in open area, 2 plumbed not equipped, 1 x-ray room, 1 consultation room, 1 lounge room, 1 storage room. 1 sterilization area, 1 private office and 2 restrooms in a 2,500 sq ft suite. Has Easy Dental software. Equipment is approximately 5-10 years old. No digital x-rays. Grossed approximately \$706,677K in 2013. Have monthly revenues of \$58K. Seller will be focusing on his other practice 30 miles away. Please contact your CPS Agent for more details. **Property ID #4443.**

ORANGE COUNTY (ENDO) – Established is 2009 this modern designed practice is located in the first floor of a two story professional medical building. Sellers work 2 days/wk each and see approximately 3-4 patient/day. 100% patient referral. No advertising. Practice consists of 3 equipped operatories with digital imagery and dual flat screen monitors, 1 plumbed not equipped for expansion, lounge room, storage room, sterilization room, and private office in a 1,742 sq ft suite. Have PBS Endo software, digital x-ray and global microscopes. Equipment is approximately new-4 years old. Have revenues of approximately \$25K/mo. Grossed approximately \$303K in 2013. Sellers will be moving out area. Please contact your CPS Agent for further details. **Property ID #4439.**

SAN GABRIEL – Turn-key Endodontic practice located in a single story free standing building on a busy street with lots of traffic. Seller is the Landlord offering a reasonable lease. Practice consists of 3 equipped operatories, 1 plumbed not equipped, lab/ sterilization room, dark room and private office in a 950 sq ft suite. Income source approximately 70% insurance and 30% cash. 100% patient referral. There is approximately 50% Chinese/Asian patient base. No advertising. No computers. Seller will be retiring. Please contact your CPS Agent for more information. **Property ID #4465.**

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Coastal San Luis Obispo County: Great practice in a small beach town in San Luis OSOLD county. 2012 collections over \$800,000.

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BISHOP: General Dentistry Practice and Building – Owner retiring after 29 years in same location. 2011 Collections were \$1,000,243 with \$233 July 1. Net. There are 6 days hyg./wk in the 5 Op, 1,80 July 1. Evilding. 100% financing is available for both building and practice. Practice #14390, Contact Dr. Dennis Hoover - 209-605-9039.

CENTRAL COAST: Prosthodontic Practice with 4 Ops, a full in-house lab with IOS, mill, casting ovens, and ceramic ovens, in a beautiful area near shopping. Doctor had over \$1.1MM in GR in 2012. Practice #CAM535, Contact Jim Engel, 925-330-2207.

COALINGA: General Dentistry Practice with 3 Ops, 1,100 sq. ft., 1,000 active patients, remodeled in 2011. Owner completing Orthodontic program in Texas while averaging 2 days/wk in office, will relocate after program is complete. Excellent opportunity for a new dentist or an established dentist looking for a satellite office. Practice #CA564, Contact Dr. Dennis Hoover - 209-605-9039.

FOLSOM/EL DORADO HILLS: Like-new office with 1,200 sq. ft. and 4 Ops. 2012 GR of \$405K. 2½ days of hyg./wk. Practice utilizes Dentrix, Laser, Digital X-Rays and Intra-Oral cameras. Owner is selling to pursue other interests. Practice #CA103, Contact Dr. Thomas Wagner - 916-812-3255.

FREMONT: Great location in a major shopping center with 10 Ops, Digital X-rays, digital Pan in 3,050 sq. ft. suite with 4,000 active patients. PPO/HMO with 2012 GR of \$1.2M with Adj. Net of over \$300K. Owner is downsizing multiple practices. Practice #CA553 - In Escrow. Contact Jim Engel - 925-330-2207.

FRESNO: General Dentistry Practice and Building. Building is free standing w/lots of parking. 3 treatment ops and 2 hyg. ops w/space for 3 add'l ops. 20 new patients/month, 5 ½ days hyg. 2013 GR were \$708K. Started by owner in 1997. #CA144, Contact Dr. Dennis Hoover - 209-605-9039.

GRANITE BAY: General Practice. Newly remodeled office in great Granite Bay location, 3 equip. ops, 2 more available. Much of the equipment was purchased since July2012. Dentrix, Digital X-Ryas, 2013 GR on 8 days/month \$236K+ as of 12.11.13. Owner relocating out of country. #CA128 – In Escrow. Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO: General Dentistry Practice and Condominium. 1,300 sq. ft. office in Professional Office building w/4 ops, Eaglesoft software, and Fiber Optics. 2013 GR \$679K+. Owner retiring. #CA138, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO: General Dentistry Practice. Well-designed 3,079 sq. ft. office (shared w/2nd dentist – separate practices) in professional building. 7 ops w/Digital X-ray, Pano, and Datacon software. 2013 GR of \$947K w/ low overhead. Owner retiring after 35+ years in same location. #CA140, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO: Orthodontic Practice - Likenew 2,300 sq. ft. office with extensive leasehold improvements and 6 chairs. 220 active patients in phase 1. Practice #CA551, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO/ROSEVILLE: General Dentistry Partnership Position: One of several partners is retiring in this highly successful General Dentistry Group Practice. Intra-Oral Camera, Digital X-rays (Dexis), digital Pan, electronic charts, and excellent management team. Each partner has his/her own patients. Owner financing w/ acceptable down payment. Sale to new partner is subject to approval by current partners. Practice #CA126, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO/ROSEVILLE: General Dentistry Practice. 2,200 sq. ft. office in Professional Office building. 6 ops w/Panorex, CAD/CAM, Laser, and Eaglesoft software. 2013 GR of \$966K w/low overhead. Owner retiring after 25+ years in same location. Practice #CA143, Contact Dr. Thomas Wagner - 916-812-3255.

HOLLISTER - FACILITY ONLY: Great shopping center location, 3 Ops and 2 more plumbed with cabinets. Adec chairs, units, and lights, Dexis, Easy Dental, and Pano in approx. 1,800 sq. ft. Owner relocating. Practice #CA563, Contact Jim Engel - 925-330-2207

MILPITAS: General Dentistry Practice - 1,440 sq. ft. professionally designed suite is located on a major thoroughfare in business district. 4 Ops with Intra-Oral cameras and computers in each plus a Pano X-ray. Great upside potential for young and energetic buyer. Owner is retiring after 46 years, 34 at this location. Practice #CA562 – In Escrow. Contact Jim Engel - 925-330-2207.

NORTH OF SACRAMENTO: General Dentistry Practice, owner retiring. 2012 GR of \$515K on 32 hours/week, working about 37 weeks/year. EZ Dental Software, Pano, Fiber Optics. Newly remodeled with 4 Equipped Ops, 5 Available. Approx. 1,500 active patients, 20 hrs Hyg. per week. Building available for purchase. Practice #CA558, Contact Dr. Thomas Wagner - 916-812-3255.

NORTH EAST BAY: General Dentistry Practice established for over 35 years, owner retiring. 7 Ops in 2,324 sq. ft. with Dental Mate software, Intra-Oral camera, Pano, and Digital X-rays. 2012 GR of \$885K with overhead under 70%. Building to be sold with practice. Practice #CA108, Contact Dr. Thomas Wagner, 916-812-3255.

NORTH OF SACRAMENTO: General Dentistry 5 Op practice in 2,050 sq. ft. 2012 GR of \$1.2MM+ with overhead of only 54%. Dentrix, Intra-Oral Cameras, Digital X-rays, Imaging System, and Pano. Practice established at current location for over 15 years. Practice #CA106, Contact Dr. Thomas Wagner - 916-812-3255.

NORTH OF SACRAMENTO: GR of \$521K in well-designed, 1,650 sq. ft. office with 4 Ops. Low overhead of only 52%, 4 days of hygiene. Easy Dental software and 1,600+ patients. Most Endo, OS, Perio, all Ortho and Implant Placement are referred out. Owner is retiring. Practice #CA528, Contact Dr. Thomas Wagner - 916-812-3255

PITTSBURG: General Dentistry Practice: Well-established practice on city's busiest thoroughfare. 3 year avg. GT of \$236K w/60% overhead. 5 equip. ops in 1,400 sq. ft. with Panoramic, Fiber Optics. 12 new patients/month and very favorable rent. Avg. age of equip. is 15 years. Owner is retiring. Practice #CA133 Contact Jim Engel - 925-330-2207.

SAN JOSE - FACILITY ONLY: Elegant Blossom Valley office with 6 Ops in approx. 3,700 sq. ft, Digital X-rays, computers in every room, reception with flat screen TV, equipped business office, sterilization, and conference room. Great start-up location or satellite office. Full inventory and photos available. Practice #CA565, Contact Jim Engel 925-330-2207.

SANTA CRUZ: Endodontic Practice: Attractive 850 sq. ft. office; ideal for the established Endodontist looking for a satellite practice. Seller will work for new buyer 1 to 1½ days per week. Practice is local attraction local dental complex. 2 Ops with Schick Digital X-rays. GR have been \$350K-\$400K with only 55% overhead. Practice #CA102 - In Escrow. Contact Dr. Dennis Hoover - 209-605-9039.

SANTA CRUZ COUNTY: General Dentistry Practice in a Professional building with 3 Ops. Approx. 1,100 sq. ft., near the beach. GR of \$338K on 2 days/wk with approx. 1,100 active patients and 10 new patients per month. Average age of equipment is 5 years old with Schick Digital X-Ray, Dentrix Software. Seller is moving. Practice #CA550, Contact Jim Engel - 925-330-2207.

S. LAKE TAHOE: General Dentistry Practice: This 1,450 sq. ft. office has 5 ops (1 add'l available), was started by owner in 1973. Average collections for the last 3 years have been \$773K. The practice has high visibility and parking. 15 new patients/month, 4 days hyg. Practice #CA134. Contact Dr. Dennis Hoover - 209-605-9039.

TURLOCK: Doctor's GR in 2012 were over \$950K with only 54% overhead or \$443K Adj. Net. 8 days of hyg/wk. Intra-Oral camera, Pano X-Ray, Digital, and Dentrix software. Owner is retiring. Practice #CA506 - In Escrow. Contact Dr. Dennis Hoover - 209-605-9039

WALNUT CREEK: Prosthodontic Practice with 3 Ops, fully equipped, near a retirement community. Doctor is retiring after 28 years in the same location. Practice had over \$530K in GR in 2012. Practice #CAM540, Contact Jim Engel - 925-330-2207.

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SOUTHERN CALIFORNIA LISTINGS

ANAHEIM: General Dentistry Practice is perfect for a merger or satellite office. The seller is retiring and refers out most specialty procedures. This 3 Op practice is nicely appointed and modern. 2012 GR of \$423K and addj. Net of \$140K. Practice established for 39 years, room to grow! Practice #CA101, Contact Kerri McCullough - 949-566-3056 – IN ESCROW.

BAKERSFIELD: General Dentistry Practice with 8 Ops, 7 fully equipped, 1 plumbed, in a 3,650 sq. ft. suite. Practice features Digital X-rays and Intra-Oral camera in a growing area of Bakersfield with \$453K Adj. Net on \$1.2MM GR. Practice #CAM554, Contact Kerri McCullough - 949-566-3056.

BAKERSFIELD and SMALL FARM COMMUNITY: New listing of 2 practices 30 minutes apart from each other, staff and doctor work both locations. Strong patient base in both practices with room for growth; communities are underserved. This is a rare opportunity to own 2 practices with GR of \$588K and\$278K combined Adj. Net. Practice #CAM557, Contact Kerri McCullough - 949-566-3056.

CERRITOS: General Dentistry Practice with 7 Ops, 6 fully equipped, 1 plumbed in a 1,500 sq. ft. suite with Digital X-rays and SoftDent software. Practice explosion 73 years and is near shoping, residential and freeway. 50.2 Au. Net was \$140K with \$408K GR. Most specialty work is referred out, room to grow. Practice #CA100, Contact Kerri McCullough - 949-566-3056-IN ESCROW.

CHULA VISTA: This General Dentistry Practice was started 50 years ago, seller acquired 35 years ago. 4 Ops, 3-1/2 days of hygiene, Dentrix Software. \$528K 2012 GR. In years past, the office was consistently collecting over \$700K/year, retiring doctor has slowed down throughout the years. Practice #CA109, Contact Thinh Tran - 949-533-8308.

CLAREMONT: General Dentistry Practice with 6 Ops in 2,200 sq. ft. suite. Established for over 44 years with 8 days of hyg./ week. Practice uses Softdent, Digital X-rays, and refers out most specialty procedures. GR of \$581K in 2012. Practice #CA114, Contact Thinh Tran - 949-533-8308.

COASTAL ORANGE COUNTY: Retiring doctor spent \$500K in 4 new Ops of Pelton & Crane chairs and cabinetry in addition to the Tls. Dentrix and Dexis, Digital Pano. Close to the ocean - dream location! GR over \$600K in 2011 and \$500K in 2012. Practice #CAM566, Contact Thinh Tran - 949-533-8308.

COASTAL ORANGE COUNTY: Periodontal Practice with 5 Ops, fully equipped. Retiring doctor works a 3 day week with 4 days of hygiene and 2012 GR of \$343K. Great location in professional building near freeway. Practice #CAM533, Contact Kerri McCullough - 949-566-3056.

HUNTINGTON PARK: Retiring General Dentist with a large group practice that was started in 1984. 15 Ops and Dentrix/Dexis with 25 computer stations. E4D CAD/CAM machine. 2012 GR of over \$1.1MM in 2012. Seller owns the building. Practice #CA113, Contact Thinh Tran - 949-533-3056.

INDIAN WELLS: This General Dentistry Practice has a strong emphasis in TMJ in a 4,000 sq. ft. suite. Built 2 years ago with 6 Ops, and all new equipment and fixtures. Practice was in the Palm Springs area for over 3 years and moved to nearby Indian Wells. 2011 GR were over \$350K on just 1 doctor day per week. Practice has a CMT Pan/Ceph machine and a lecture room in the suite. Practice #CAM530, Contact Mario Molina - 323-974-4592.

LA MESA: NEW LISTING – This 3 Op practice is located in 2,000 sq. ft. in a professional building. GR of \$396K in 2012 with \$155K in Adj. Net. Practice utilizes Dentrix, Laser, and Digital X-Rays. Practice #CA127, Contact Thinh Tran - 949-533-8308.

LANCASTER: This 4 Op office is located in 2,360 sq. ft. on the second floor of a medical dental building. GR were \$676K with a \$174K Adj. Net. Dentist **50.1**0g after 39 years. 4 days hyg./wk. Additional Ops could be added to existing space. Practice #14376, Contact Dr. Dennis Hoover - 209-545-2491.

LOS ANGELES: NEW LISTING –General Dentistry Practice with 5 Ops in a professional building downtown. Practice has been established since 1968. Retiring doctor has \$255K GR in 2013 and utilized PatientBase dental software. Practice # CA141, contact Kerri McCullough - 949-566-3056.

NEWPORT BEACH: General Dentistry Practice with 3 equipped Ops, high-end equipment is less than 10 years old and includes ADEC chairs, Kavo handpieces, 2 Dexis sensors, and Dentrix software. 2012 GR of \$350K on 3-1/2 days per week. Located near hospital in a desirable area. Practice #CAM534, Contact Thinh Tran - 949-533-8308.

NORTH ORANGE COUNTY: Endodontic Practice with 5 Ops, fully equipped and 3 Zeiss ceiling-mounted microscopes. Practice has been established for over 30 years. GR of \$370K and Adj. Net of over \$172K on a 3 day work week. PBS Endo software. Practice #CAM561, Contact Jaci Hardison - 714-318-4911.

NORTH SAN DIEGO COUNTY: General Dentistry Practice has 12 equipped Ops. Located in a free-standing building in a desirable area and established for 35 years. CAP and PPO contracts with \$1.2MM in GR in 2012 with \$405K Adj. Net. Practice #CAM555, Contact Kerri McCullough - 949-566-3056- IN ESCROW.

ORANGE: NEW LISTING - Removable Prosthetic Dental Practice with 3 Ops, 2 Equipped, 1 plumbed, not equipped. Practice is in a very busy retail center near mall and freeway. 2279K GR and \$125K Adj. Net in 2013. Practice #CA142, Contact Kerri McCullough - 949-566-3056

ORANGE COUNTY: NEW LISTING – General Dentistry Practice with 2013 GR of over \$900K, Adj. Net of \$393K. Practice has 4 Ops and is located in a retail center in a desirable area of Orange County near shopping. Practice #CA132, Contact Kerri McCullough - 949-566-3056.

POWAY: NEW LISTING - General Dentistry Practice with 4 Ops in an 1,100 sq. ft. suite. Practice utilizes Dentrix with 6 workstations, digital x-rays, and intra-oral camera. Practice has been established since 1985. Equipment only 5 years old. 2013 GR of \$720K with \$241K Adj. Net. In Escrow. Practice #CA139, Contact Thinh Tran - 949-533-8308.

RIDGECREST: General Dentistry Practice and Dental Building: This 4 Operatory office is located in 1,536 SF office building. Owner has worked in same location for 32 years and is now retiring. This small practice grossed about \$168K in 2012. Pictures of the building are available upon request. Practice #CA523, Contact Steve Caudill – 951-314-5542.

RIVERSIDE: This General Dentistry/Implant Practice with 5 Ops has been established for 50 years and utilizes Dentrix, Digital Pano, and CT Scan. Dental equipment is 8 years old and has 20+new patients/mo. Building also for sale Practice #CA120, Contact Kerri McCullough – 949-566-3056.

SAN BERNARDINO – NEW LISTING:: This General Dentistry Practice has 4 Ops, 30+ years goodwill, street sign, average GR \$265K the last 3 years, Dr. is retiring. Great office location with great potential. Practice #, Contact Steve Caudill - 951-314-5542

SAN CLEMENTE: This General Dentistry Practice with 3 Equipped Ops, 2 Add'l plumbed has been established for approx. 10 years. Uses PracticeWorks, digital x-rays and Pano. Practice #CA129, Contact Kerri McCullough – 949-566-3056.

SAN DIEGO: General Dentistry Practice with 5 Ops, in a 1,200 sq. ft. suite. Practice utilizes EagleSoft, digital x-rays and has been established for 22 years. 2012 GR of \$442K with \$161K Adj. Net. Practice #CA130, Contact Thinh Tran - 949-533-8308.

SANTA ANA: NEW LISTING - General Dentistry/Pedo/Ortho practice on a main street in Santa Ana. Practice has been established for over 20 years in a free-standing building. Practice is fully compterized, has Pano and Intra-oral camera. Gross receipts of \$424K with \$222K Adj. Net, Denti-Cal makes up approx. 35% of business. Practice #CA136, Contact Kerri McCullough – 949-566-3056.

SHERMAN OAKS: NEW LISTING - General Dentistry Practice with 4 Ops in a professional building near freeways. Practice utilizes SoftDent and has been established for 40 years. 2012 GR of \$740K and \$220K Adj. Net. Practice #CA135, Contact Kerri McCullough – 949-566-3056.

SOUTH ORANGE COUNTY: General Dentistry Practice with 4 Ops in a 1,350 sq. ft. suite in a coastal location. Practice utilizes Dentrix. Practice # CA119, Contact Kerri McCullough - 949-566-3056- IN ESCROW.

THOUSAND OAKS: NEW LISTING - Retiring General Dentist, established for 37 years with 6 Ops and 8 days of hygiene/week. Practice uses Dentrix/Dexis and GR of \$589K in 2012. Practice #CA118, Contact Thinh Tran - 949-533-8308.

THOUSAND OAKS: NEW LISTING – FACILITY ONLY - Move-in ready Thousand Oaks office with 4 Ops in 1,325 sq. ft. Office features a modern design, Dentrix with 4 computer workstations, equipped business office, and sterilization area. Great start-up location or satellite office. Full inventory and photos available. Practice #CA137, Contact Mario Molina - 323-974-4592.

TUSTIN: General Dentistry Practice with 3 Ops in a professional building. Practice has been established for almost 60 years. Great location on a main street near freeway. 2013 GR of \$300K with \$103K in Adj. Net. Dentrix and CEREC machine. Practice #CA131, Contact Jaci Hardison-714-318-4911- IN ESCROW.

WEST LOS ANGELES: General Dentistry Practice with 4 equipped Ops, 1 add'l plumbed. Great LA location on the West side with GR of \$342K on just 2 doctor days per week. Room to grow! Practice #CA117, Contact Kerri McCullough - 949-566-3056.

WEST LOS ANGELES: NEW LISTING – This well-appointed General Dentistry Practice has a heavy emphasis on Perio and Implants. Practice features 3 Ops, Pano, and uses ComputerAge Software. 2013 GR of \$795K with \$371K Adj. Net on 4 days/week This great West Side LA Location has been established wince 1988. Practice #CA145, Contact Kerri McCullough 949-566-3056.

YORBA LINDA: General Dentistry Practice with 5 Ops. This well-appointed practice is on a main street in a desirable area. Practice has been established for 28 years in this family community. Practice has 3 days of hygiene and 3 doctor days per week and has \$380K GR for 2012. Practice #CAM531, Contact Thinh Tran - 949-533-8308 – IN ESCROW.

OUTSIDE OF CALIFORNIA

MAUI HAWAII: General Dentistry Practice with GR of \$636K. Office has 4 Ops in 1,198 sq. ft., Pano, Laser, Intra-Oral camera, Fiber Optics, and 2-1/2 days of hygiene. Owner retiring. Don't miss the opportunity to five and work in paradise. Practice #20101, Contact Dr. Thomas Wagner - 916-812-3255.

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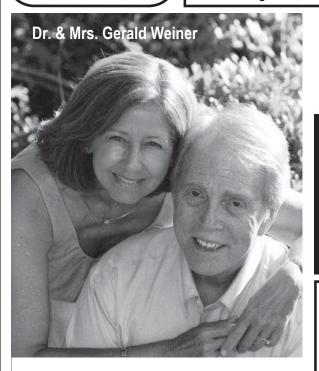
Asking \$1,995,000 for Practice & \$4,500,000 for Building



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Fee-for-Service general practice, 36 years of goodwill, 4 treatment rooms, completely remodeled, digital 1,450 square feet, 2013 approx. \$526,573. **MUST SEE!**

Coastal North San Diego #1069

Private fee-for-service dental practice, five plumbed treatment rooms, 4 fully equipped, seller retiring, projected 2013 revenues \$468,000.

Asking \$365,000

Coastal Southern California #1062

PEDIATRIC dental practice and office condo for sale, seller is retiring. 2013 revenues \$623,000.

Coastal Orange County #1061

General practice, 1, 4 square feet with pleasant curtyard, located in professional building.

Asking \$175,000

Rancho Cucamonga #1067

Great location, 4 treatment rooms, drive and walk by exposure, Seller retiring, 2013 revenues \$388,076.

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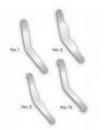


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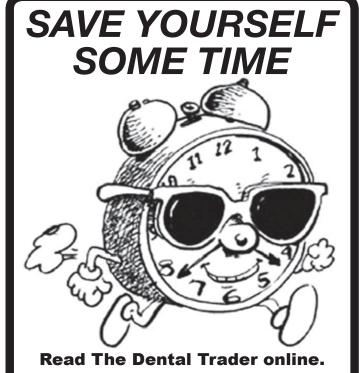
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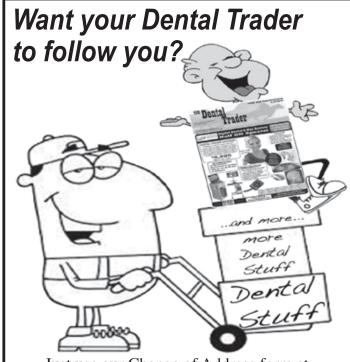
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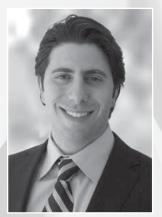
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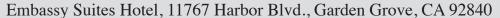
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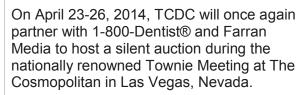
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6056 STOCKTON 3-op practice averages 13 New Patients per month. Collected \$375,000 in 2013.

6055 VACAVILLE Great foundation for Next Owner. Strong reputation. 3-days of Hygiene. 3-ops. 2013 collected \$565,000 on 3-day week. **6054 TRACY** Great launching pad waiting for opportunistic buyer. Best location. Beautiful 4-Op office. Digital and paperless. Part-time management collected \$189,000 in 2013. Will do well with full-time attention. Full price \$125,000.

6053 SAN FRANCISCO'S SOUTH BAY – PEDO PRACTICE Long established. 2013 tracking \$660,000 in production, \$650,000 in collections and \$255,000 in Available Profits. Great staff.

6052 BERKELEY Trendy north side shopping area. Very strong foundation. 2,000 active patients. 4-days of Hygiene. Beautiful hi tech office with great curb appeal. 2012 collected \$590,000. Lots of work referred out.

6051 FRESNO'S FIG GARDEN VILLAGE AREA Not a Delta Premiere practice. Collected \$430,000 in 2013 on 3.5 day week.

6050 MERCED 2013 trending \$360,000. Very profitable. Refers Endo, OS & Perio. Not a Delta Premiere Practice. Great foundation to build upon. Full Price \$125,000.

<u>6048 SALINAS</u> Great opportunity for the ambitious, Ideal for two Dentists. 10 days of Hygiene per week. 2012 collected \$1.1 Million. 2013 tracking \$1.2 Million. Practice did well during Great Recession.

6047 STOCKTON Best location outside Brookside Community on West March Lane. 2013 collected \$535,000. Attractive 3-Op office. Package sale includes condo.

6046 PINOLE Collected \$500,000 in 2012. 4-days of Hygiene produced \$178,600. Beautiful office. Refers Endo. Lots of Goodwill here. **6043 EL SOBRANTE** 3-day practice collected \$184,000 in 2013. 3-ops. Building optional purchase. Full Price \$50,000.

6041 PLEASANT HILL Collected \$365,000 with Profits of \$142,000 in 2012. Owner slowing down. Previous 3-years averaged collections of \$415,000 and Profits of \$180,000.

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