

THE Dental Trader

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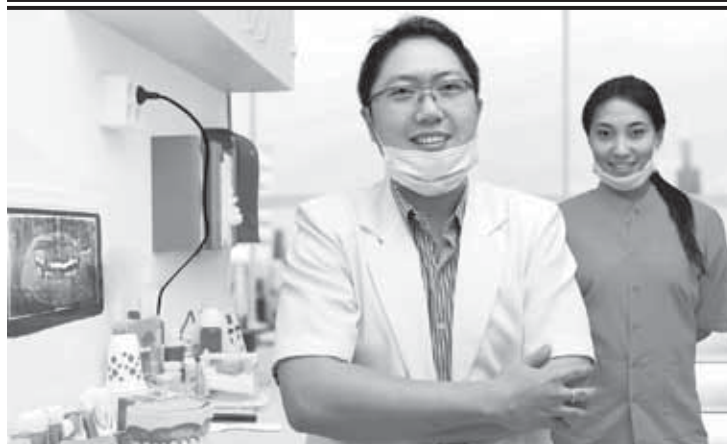
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Wednesday, December 4th 6:00-8:00PM – featuring Patrick J. Wood
Annenberg Center for Health Sciences

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Friday, December 13th 8:30AM – featuring Jason P. Wood
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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. Dentrux s/w. In a smaller town w very limited competition. Mos. Gross Collect \$40K+ 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 #21 Bldg. & Pract. - (10) op comput. G.P. & free stand. bldg for sale. (3) ops fully eqt'd, (3) ops partially eqt'd & (4) additional plumbed not eqt'd ops. Located on a main street w excell. exposure/visibility & signage. Annual Gross Collect. \$500K+ on an easy (2 1/2 - 3) day week. (3) days of hygiene booked 6-12 mos out. Cash/Ins & PPO. Fully eqt'd "removable" dental lab w a full time technician. Seller retiring. **[SOLD]**

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. **[PENDING]**

BAKERSFIELD #27 - Great startup opp. or 2nd office. (4) op comput G.P. in a smaller medical/dental bldg. On a main thoroughfare w signage. (2) ops of new eqt w (2) add plumbed. Cash/Ins/PPO/Denti-Cal pts. Open (1) year p.t. & Collects \$6-\$8K/mos. Seller is moving to be closer to family, but will assist w the transition. **[NEW]**

LOS ANGELES COUNTY

BEVERLY HILLS - Great startup opportunity or 2nd office. (2) ops fully eqt'd. Turnkey office; no charts. In a smaller professional bldg. on a well know main thoroughfare. Seller has had success here, & is moving to larger facilities. **[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. **[PENDING]**

HAWTHORNE - (7) op comput G.P. In a free stand, single use bldg. on a main thoroughfare. Exposure/visibility & signage. Large off street parking lot. (6) ops fully eqt'd w 7th op plumbed. Digital X-Rays. Cash/Ins/PPO pt. base. Many walk ins. Pano eqt'd. Pract started (7) mos ago & already collecting \$30K+/mos. Location has been a DDS office for 50+ years. Seller to concentrate on other office. **REDUCED**

So. PASADENA - **EMERGENCY SALE! SELLER PASSED AWAY!** (5) op comput. G.P. Newer remodeled office & some newer equipt. Fee for Service practice. (8) days of hygiene/wk. 1,500 + active patients. Digital x-rays & central nitrous. 2012 Gross Collect \$1.2M+. 40 years of Goodwill. **[SOLD]**

SANTA CLARITA VALLEY - Cash/Ins/PPO Bread & Butter Practice. (4) ops eqt'd. Located in a medical/dental/professional bldg. complex. Crown & Bridge, dentures & implants. 40+ years of Goodwill. Financials Pending (call for Details). Seller retiring, but will assist with an orderly and successful Transition. **[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]**

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: extensive art work, soft colors, french provincial waiting room furniture, 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. Production of \$1.2M on a (4) day week. Owner/Doctor health compromised.

SAN BERNARDINO COUNTY

Room for Your San Bernardino County Practice Listing.

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

EAST VENTURA COUNTY - (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]**

OXNARD #7 - (5) op turnkey G.P. office located in a freestanding bldg. on a main thoroughfare w some exposure, visibility & signage. (4) ops fully eqt'd. (2) ops are newer & (2) ops are older. (5th) op is plumbed. Very low lease rate. Hispanic area w many walk-ins. Sale includes all eqt, leaseholds, furniture, some instruments & rights to office lease. No pt charts. Reasonably priced for immediate sale. Priced less than build out costs.

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LA JOLLA-NEW!! Retiring from this 30 yr estab **GENERAL** Practice. 2 Ops in Prof Bldg on highly visible corner. All FFS. Possibility to expand office.

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CLAIRMONT-Retiring from GP situated in Prof Bldg, on busy thoroughfare. 4 Ops (2 equipped) in approx. 800 sq ft. Primarily PPO.

LA JOLLA-Smaller **GENERAL** Practice situated in well-known, attractive Prof Bldg. Close to fwy 5 and UCSD. 2 Ops. Nicely appointed office.

LA MESA-Well-established (40 yrs) **GENERAL** Practice in Prof Bldg along busy thoroughfare. 4 Ops, ADEC cabinets and units. Digital Pan and 1 digital X-Ray.

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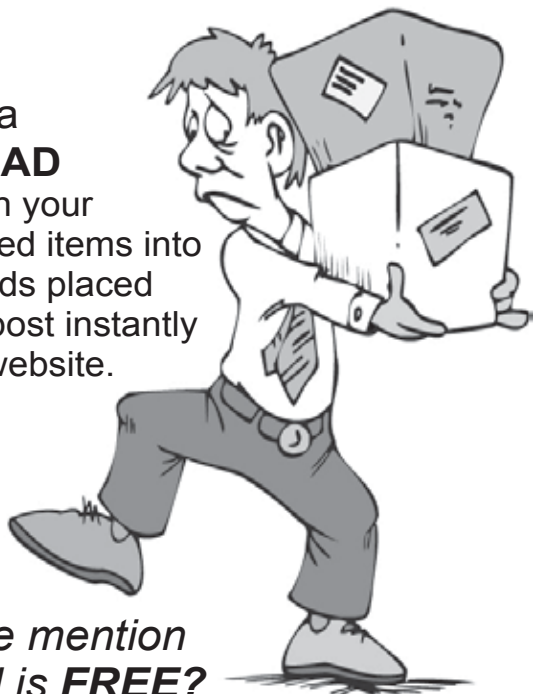
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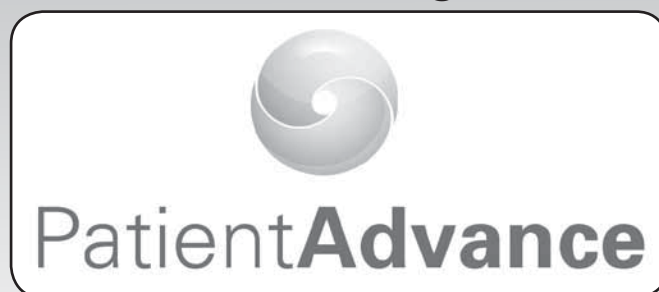


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As the Year Comes to a Close

The end of last year was an interesting one as many sellers elected to close the sale of their practices before December 31 to avoid the additional tax increase on capital gains. Since this year is back to normal, I expect to see most of our sellers push the close of sale of their practices into January.

It is still a "seller's market" out there as we wind down this year. Having said that, practices in the smaller, rural areas still take more time to sell and the facility-only opportunities without patients are not moving as well as they have in the past, even in the larger urban markets. At some point in the next few years, we do expect a large increase of inventory as the baby boomers who graduated in the late 70's and early 80's will finally let go.

I believe that The Affordable Health Care Act, aka Obamacare, may also be an impetus for some tentative sellers make a decision to sell. The more we learn about how the health care premiums or deductibles will be increased two to fourfold for older, highly successful dentists, the more these dentists may consider retirement as they may qualify for the "free" or "subsidized" health care plan if they are no longer working.

Here is my year-end advice for Sellers : If your practice is currently on the market or you are contemplating selling your practice next year, *finish the year strong!* Lenders and Buyers value your practice almost exclusively on the most current year-end P&L. Try *not* to take too much time away from the office until January. Make all of your December bank deposits on time and try to have them posted *before* January, as opposed to some accountant's advice for you to wait until January so that the tax burden is delayed for a year. If you are currently in contract, most accountants will again advise their sellers to close in January. If you are thinking of selling next year, begin the process now so that you are ready for what is traditionally the busiest time of the year for buyers coming into the market, which is usually mid to late January.

Here is my year-end advice to Buyers: If you are frustrated searching for the right opportunity, I believe that the inventory and activity will start to pick up next year as compared to the past few years because many Sellers who have been holding on may decide that it is time to finally retire next year as they probably realize that taxes and expenses will only increase in the future. Their investment portfolios should have rebounded from the 2008 crisis and that will also be a factor.

To all of you, have a safe, happy holiday season
and continued prosperity throughout the year!

Timothy Giroux, DDS owns Western Practice Sales and is a member of the nationally recognized dental organization, ADS Transitions.

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CENTRAL AND NORTHERN CALIFORNIA LISTINGS

BAKERSFIELD: General Dentistry Practice with 8 Ops, 7 fully equipped, 1 plumbed, in a 3,650 SF suite. Practice features Digital X-rays and Intra-Oral camera in a growing area of Bakersfield with \$453,000 Adj. Net income on \$1.2M of Collections. Practice #CAM554, Contact Kerri McCullough - 949-566-3056.

BAKERSFIELD & 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 gross receipts of \$588K and \$278K combined Adj. Net. Practice #CAM557, Contact Kerri McCullough - 949-566-3056.

BISHOP: After 29 years in the same location, this retiring dentist is selling both his practice and building. 2011 Collections were \$1,000,243 with \$387,000 Adj. Net income. There are 6 days of hygiene in the 5 Op, 1,800 SF building. 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 Gross Receipts in 2011. Practice #CAM535, Contact Jim Engel, 925-330-2207.

CHICO: Collections in 2011 \$1.2MM with 7 days/hyg. in this 5 Op, 2,400 SF practice. Laser, Intra-Oral camera, Beam X-Ray, Dentrrix. Practice #14392, Contact Dr. Thomas Wagner - 916-812-3255.

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

DANVILLE: FACILITY ONLY - Professionally designed office located in the affluent community of Danville. Office has 5 fully equipped and furnished Ops with computers in each room. Digital X-ray, Digital panoramic x-ray, and central Nitrous/Oxygen. Seller relocating to a new building after 27 years of practice. Photos available upon request. In Escrow. Practice #CA548, Contact Jim Engel - 925-330-2207.

FOLSOM/EL DORADO HILLS: Like-new office with 1,200 SF and 4 Ops. 2012 Gross Receipts of \$405K. 2½ days of hygiene per week. Practice utilizes Dentrrix, 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 SF Suite with 4,000 active patients. PPO/HMO with 2012 Gross Receipts of \$1.2M with Adj. Net of over \$300k. Average equipment age is 13 years, owner is downsizing multiple practices. Practice #CA553, Contact Jim Engel - 925-330-2207.

GRASS VALLEY: Gross Receipts \$491K with an Adj. Net income of \$130K. Overhead 73%. Office leased 1,555 sq. ft, 4 equipped Ops, 5 available. Laser, Intra-Oral camera, CEREC & Eaglesoft software. Owner retiring. In Escrow. Practice #14379, Contact Dr. Thomas Wagner - 916-812-3255.

GRASS VALLEY: Owner retiring, 2012 Gross Receipts of \$442,736 on 3 day week. 6 Ops, 3 days hygiene, Dentrrix software, Pano, Laser, Intra-Oral camera, long time cash practice. Approximately 1,950 SF office condominium available to purchase. In Escrow. Practice #14372, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER CHICO/REDDING: General Dentistry Practice. Owner retiring. Well-established, 3 Op office with Intra-Oral camera, Pano, Imaging System and Patient Education Software. 2012 Gross Receipts of \$252K. Practice #CA104, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO: Associate to Owner Opportunity. 2012 Gross Receipts of \$879,000. Well appointed 1,400 SF office with 5 Ops, Intra-Oral cameras, Laser, CEREC and Softdent Software. 4 days of hygiene. Associate to work 2 days in 2013 & 2014 then purchase practice. Equipment is about 5 years old. Owner to work back 2 days per week for 2 years after purchase. Practice #CA525, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO: Orthodontic Practice - Like-new 2,300 SF 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: General Dentistry Practice and Building. 2,316 SF with 6 Ops, EZ Dental Software, Pano, and 8 days Hyg/wk. \$900K average production in the last 3 years. Very nice office in a great location. In Escrow. Practice #CA560, 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 square feet. Owner relocating. Practice #CA563, Contact Jim Engel - 925-330-2207.

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

NORTH EAST BAY: NEW LISTING: 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 Gross Receipts 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 Practice, owner retiring. 2012 Gross Receipts of \$515K on 32 hours/week, working about 37 weeks per 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 OF SACRAMENTO: NEW LISTING - General Dentistry 5 Ops practice in 2,050 sq. ft. 2012 Gross Receipts of \$1.2MM+ with overhead of only 54%. Dentrrix, Intra-Oral Cameras, Digital X-rays, Imaging System, and Pano. Practice established at current location for over 15 years. #CA106, Contact Dr. Thomas Wagner - 916-812-3255.

NORTH OF SACRAMENTO: Gross Receipts of \$521K in well-designed, 1,650 SF office with 4 Ops. This office has a low overhead of only 52%, has 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.

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 \$175K in 2012. Pictures of the building are available upon request. Lots of Potential. Practice #CA523, Contact Dr. Dennis Hoover - 209-605-9039.

SAN JOSE: FACILITY ONLY: Elegant Blossom Valley office with 6 Ops in approx. 3,700 sq. ft. Digital X-rays, computer workstations 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.

SACRAMENTO: 2012 Gross Receipts of \$642K with low 54.2% overhead. 8 available Ops with 7 equipped in 2,400 SF office/building, located in one of Sacramento's historic, well-established neighborhoods. Softdent software. Owner to retire. In Escrow. Practice #CA549, Contact Dr. Thomas Wagner - 916-812-3255.

SAN RAMON FACILITY ONLY: Great San Ramon location in professional complex: equipment, leaseholds & furnishings only. 1,400 SF with 4 equipped treatment rooms (2 additional plumbed), Pano X-Ray, Computer server & workstations w/Dentrrix, Intra-Oral camera & wired for digital. Priced to sell in an upscale community that's home to Chevron, AT&T, Robert Half International, Accenture and Safeway Stores. Practice #CA511, Contact Jim Engel - 925-330-2207.

SANTA CRUZ: Endodontic Practice: Attractive 850 SF office; ideal for the established Endodontist looking for a satellite practice. Seller will work for new buyer 1 to 1½ days per week. The practice is located in a large medical/dental complex. 2 Ops with Schick Digital X-rays. Gross Receipts have been \$350K-\$400K with only 55% overhead. Practice #CA102, Contact Dr. Dennis Hoover - 209-605-9039.

SANTA CRUZ COUNTY: ILLNESS FORCES IMMEDIATE SALE - General Dentistry Practice with 2012 GR of \$465K on 4 day week. 5 Ops in 1,500 sq. ft. office. 3 days of Hyg/week and 12 NP/mo. CAD/CAM, Intra-Oral cameras, Pano, and Datacon Software. Owner has been in same location for 32 years - will help buyer during the transition. Practice #CA105, Contact Jim Engel 925-330-2207.

SANTA CRUZ COUNTY: General Dentistry Practice in a Professional building with 3 Ops in approx. 1,100 SF, 1/4 mile from Highway 1 and 1 mile to the beach. Gross Receipts of \$338K on 2 days/wk with approx. 1,100 active patients with 10 new patients per month. Average age of equipment is 5 years old with Schick Digital X-Ray and Dentrrix Software. Seller is moving. Practice #CA550, Contact Jim Engel - 925-330-2207.

TURLOCK: Doctors gross receipts in 2012 were over \$950,000 with only 54% overhead or \$443,777 Adj. Net income. There are 8 days of hygiene. Intra-Oral camera, Panoramic X-Ray, Digital X-rays and Dentrrix software. Owner is retiring. In Escrow. Practice #CA506, 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 Gross Receipts 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. Gross collections of \$423K and an Adj. Net of \$140K. Practice established for 39 years, room to grow! Practice #CA101, Contact Kerri McCullough - 949-566-3056.

CERRITOS: General Dentistry Practice with 7 Ops, 6 fully equipped, 1 plumbed in a 1,500 SF suite with Digital X-rays and SoftDent software. Practice has been established for 39 years and is near shopping, residential and freeway. 2012 Adj. Net was \$140K with \$408K of collections. Most specialty work is referred out, room to grow. Practice #CA100, Contact Kerri McCullough - 949-566-3056.

CHULA VISTA - NEW LISTING - This General Dentistry Practice was started 50 years ago, seller acquired the practice 35 years ago. 4 Ops, 3 1/2 days of hygiene, Dentrix Software. \$528K 2012 Gross Collections. In years past, the office was consistently collecting over \$700K/year, retiring doctor has slowed down throughout the years. Practice #CA109, Contact Thanh 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 TIs. Dentrix and Dexis, Digital Pano. Close to the ocean - dream location! Gross collections over \$600K in 2011 and \$500K in 2012. Practice #CAM566, Contact Thanh Tran - 949-533-8308.

COASTAL ORANGE COUNTY: Gorgeous 4 Op General Dentistry practice in the most desirable location in America. Office was built almost 4 years ago by Henry Schein. Owner did not spare any expense. All high-end Pelton & Crane equipment. Kavo electric handpieces and implant systems in every operatory. Dentrix and Dexis, 1,800 SF. Implant business makes up about 46% of business. 2011 Gross Receipts were \$1.2M. Great location to sell high-end dentistry. In Escrow. Practice #CA520, Contact Thanh 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 Gross Receipts of \$343K. Great location in professional building near freeway. Practice #CAM533, Contact Kerri McCullough - 949-566-3056.

HUNTINGTON PARK: NEW LISTING - 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 Collections of over \$1.1MM in 2012. Seller owns the building. Practice #CA113, Contact Thanh Tran - 949-533-3056.

INDIAN WELLS: This General Dentistry Practice has a strong emphasis in TMJ in a 4,000 SF 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 Gross Receipts 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.

LANCASTER: This 4 Op office is located in 2,360 SF on the second floor of an attractive medical dental office building. Gross receipts were \$676K with a \$174K Adj. Net income. Dentist is retiring after 39 years. 4 days of hygiene. Additional Ops could be added to existing space. Great location. Practice #14376, Contact Dr. Dennis Hoover - 209-545-2491.

MURRIETA: NEW LISTING - General Dentistry Practice with 5 Ops. 2012 Gross of \$1.5MM and \$875K Adj. Net Income. Practice has 8 days of hygiene per week and has been established over 20 years in this family community. Practice #CA107, Contact Kerri McCullough - 949-566-3056.

MURRIETA: General Dentistry Practice with 4 Ops. Practice is located in a professional building in a tastefully decorated 1,300 SF suite and includes a Pan/Ceph machine and uses Easy Dental software. Gross 2012 Gross Receipts were over \$530K with \$213K Adj. Net. Practice #CAM544, Contact Kerri McCullough - 949-566-3056.

NEWPORT BEACH: General Dentistry Practice 4 equipped Ops near Newport Center/Fashion Island. Practice utilizes Dentrix software. Gross Collections of over \$256K with \$58K Adj. Net. Seller refers out most specialty work, room to grow. Practice #CAM559, Contact Thanh Tran - 949-533-8308.

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 Gross Receipts of \$350K on 3 1/2 days per week. Located near hospital in a desirable area. Practice #CAM534, Contact Thanh Tran - 949-533-8308.

NORTH ORANGE COUNTY: Endodontic Practice with 5 Ops, fully equipped and 3 Zeiss wall-mounted microscopes. Practice has been established for over 30 years. Gross Receipts 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 of North San Diego County. Office has been established for 35 years and has established CAP and PPO contracts. This practice has \$1.2M in collections in 2012 with \$405K Adj. Net. Practice #CAM555, Contact Kerri McCullough - 949-566-3056.

ORANGE: NEW LISTING - Small General Dentistry Practice in a retail location. Doctor has been at this location for over 20 years. 3 Ops, 750 sq. ft with low rent of \$1,080/mo. Practice

utilizes EasyDental and 2012 Gross Receipts of \$168K. Practice #CA110, Contact Thanh Tran - 949-533-8308.

ORANGE: General Dentistry Practice with 5 Ops, fully equipped in a centralized location near Anaheim Hills/Villa Park. 2012 Gross Receipts of over \$812K. Practice is located in a professional building near shopping and freeways. Retiring doctor has 47 years of goodwill. Practice #CAM543, Contact Kerri McCullough - 949-566-3056.

SAN GABRIEL VALLEY: General Dentistry Practice with 4 Ops, fully equipped, This office utilizes a laser and digital radiography with one sensor. 2012 Gross Receipts of over \$570K on a 3 1/2 day week. Practice #CAM541, Contact Kerri McCullough - 949-566-3056.

SAN JUAN CAPISTRANO: General Dentistry Practice with 4 Ops, this practice utilizes Digital X-rays with one sensor. Gross Receipts of \$650,000 in 2012. Doctor is retiring after 28 years in this location. Practice #CAM539, Contact Kerri McCullough - 949-566-3056.

SOUTH ORANGE COUNTY: General Dentistry Practice with 5 Ops, 4 fully equipped, 1 plumbed. Practice utilizes EagleSoft, Laser, Digital X-rays, and a digital camera. Most specialty work is referred out. 2012 Adj. Net of \$324K on \$793K collections. Practice #CAM556, 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. Practice #CAM531, Contact Thanh Tran - 949-533-8308.

LOCATION CONFIDENTIAL: Pedodontic Practice with 4 Ops, fully equipped. Doctor is moving out of the area. Gross Receipts of over \$750K on a 4 day work week. Practice is in a great location, call for more information on this amazing opportunity. Practice #CA111, Contact Thanh Tran - 949-533-8308 or Kerri McCullough - 949-566-3056.

OUTSIDE OF CALIFORNIA

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

HENDERSON, NV: Deceased Dentist, Pediatric Practice - 2011 Collections of \$875K and 2012 Collections of \$766K. 2013 Collections in first 9 months were \$688K. 6 Ops, Dentrix, and Pano. Available for immediate sale. Practice #NV100, Contact Dr. Dennis Hoover, 209-605-9039.

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**Tip of the month:*

When I first started practicing dentistry in 1998, my CPA at the time had me practicing as a C corporation, but while I was studying tax law in law graduate school, I realized a S corporation was a better fit for me, and I elected the S corporation entity for my own dental practice. Many doctors rely on the advice of their accountant but a CPA may only look at a portion of the equation. As a dentist and attorney, I have discovered that while both provide protections from liability, selecting the right type of corporation means avoidance of double taxation.

For many dentists an S corporation is preferable to a C corporation. This is because S corporations are tax reporting entities, and C corporations are tax paying entities. S corp earnings are reported on the owner's tax return (similar to a Partnership) and taxed at the owner's individual tax rate. A C corp is preferred over an S corp when a choice of ending of fiscal year is desired instead of the fixed ending date of December 31. Obviously the size and scope of your dental practice determines which option makes the most sense, both from a liability as well as a tax perspective. If you are unsure which option best suits your particular situation, call me for a complimentary consultation. I'm here to help.



Chester Jeng, DDS, JD, LL.M (Master Degree in Tax Law)
Dentist and Attorney

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OFFICE CONDO FOR SALE Oceanside. Next to TriCity Hosp. 1980 sq.ft. SDPS: 760-599-7828.

CUPERTINO Seller highly motivated and will consider all reasonable offers! Opportunity to own property in the future. Highly desirable commercial corridor. 1,200 sf w/ 3 ops +1 \$100k obo (DG-214) WPS/800-641-4179.

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Phil Potter, DDS, FAGD
Broker #01780656

Premium Practice Listings

★ Coastal Orange County #1061 ★

General practice, 1,044 square feet with pleasant courtyard, located in professional building, seller is moving out of the area, 2012 revenues \$316,753.

Asking \$175,000

Fresno County #1066

Fee-for-Service general practice, 36 years of goodwill, 4 ops, quality location, 1,450 square feet, projected 2013 revenues \$530,000

Asking \$298,000

Rancho Cucamonga #1067

2013 revenues approx. \$400,000, 4 treatment rooms, drive and walk by exposure, Seller retiring.

Call for more details 714-259-0501

Coastal Southern California #1062

PEDIATRIC dental practice and office condo for sale, seller is retiring. 2012 revenues \$623,000.

Practice Listed at \$425,000

Pomona Valley #1065

Fee-for-service restorative dental practice, four treatment rooms, 1,336 sq. ft., 40 years of goodwill, ample parking, great visibility, and signage.

Revenues for fiscal year ended 10/31/2012 \$745,258

Asking \$649,000

Upcoming Seminars

Create a Practice Masterpiece

Topic: "Fight the Commodity Mindset"

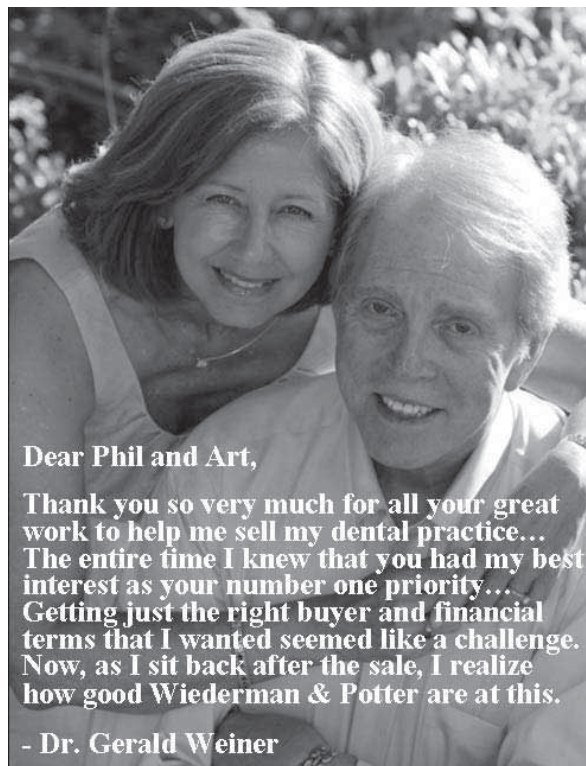
Date: January 17, 2014

Speakers: Dr. Phil Potter & Kathleen Johnson

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

Price: \$69 before January 2, 2014
\$99 after January 2, 2014

For more details: www.wppps.com/seminars.html for more details 714-259-0505



Dear Phil and Art,

Thank you so very much for all your great work to help me sell my dental practice... The entire time I knew that you had my best interest as your number one priority... Getting just the right buyer and financial terms that I wanted seemed like a challenge. Now, as I sit back after the sale, I realize how good Wiederman & Potter are at this.

- Dr. Gerald Weiner

Need Full/Part Time Spanish Speaking People Friendly RDA for South Sacramento Dental Office. Email Resume to sainiddsinc@gmail.com.

19 years experienced General Dentist Looking for part/full time position east bay/peninsula/south bay area call 510-449-4714/drpatelk@yahoo.com.

complete Papoose board child large 6-12 yrs like new \$460, contact Angelica 408-871-0877.

Will Purchase Your Dental Office - Anywhere in CA. Write back with number of operatories, location and production. Dentalavailability@yahoo.com.

CEREC 3 Acquisition Unit and Milling Machine, include any accessories we have. Will take best offer.... Jessika 562-493-1421, Los Alamitos.

ORAL SURGEON & ORTHODONTIST NEEDED in a dental office in Delano. Please call (661)7259393.

For sale: 2 used Kerr Demi LED curing lights with stands, chargers, etc. Great working condition, original packaging. Call 949-478-3486.

Autoclave for sell Validator 10 Model AA, single owner, works great, \$500.00 OBO contact: pdoboy28@yahoo.com.

MadaJet XL Needle Free Injector (needleless injection) Full setup in box. Never used. Retail \$500. Asking \$325/obo email: HollywoodSmileBuilder@gmail.com.

NEW! Tuttnauer Valueklave 1730M Sterilizer ONLY! \$1,950.00 Call 1-818-833-7701.

SCHOOL FOR DENTAL ASSISTANTS Offers approved Infection Control, X-ray, Coronal Polishing and P&F Sealants Licensing Courses. (323) 582-3205.

Sirona 3 Milling Unit Ivoclar Glazing Oven, and Cerec CAD/CAM RED v3.8 with blocks \$19,999 OBO. D2DManagementCo@gmail.com.

Ivoclar Ivocap Injector with clamping frame. 323-644-1050. 800 dollars. In very good condition. Call please for more info and shipping.

1 IN 5 DENTISTS currently practicing in the U.S. are licensed here in Calif. That's why there are so many "Practice For Sale" ads in The Dental Trader. You can reach all these CA dentists with The Dental Trader. Visit dentaltrader.com for details.

Ritter dental operatory chair. Mustard color, good condition. \$300.00 OBO, Call(818)609-8655.

How to bring jobs back (NON POLITICAL). This Video is less than 4 minutes. It is simple and to the point and is exactly the message we need to spread across America. https://youtube.googleapis.com/v/4FrGxO2Fn_M.

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Dentist's Name _____

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Calif. Dental License # _____

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Phone _____ Fax _____

E-mail _____

Authorizing signature _____

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or Fax this form to 949.498.1198

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For faster filing, submit this form online at:

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Associate Dentist PT great opportunity in the Sacramento area. 2 locations, send your resume to: Dentistrytoday@sbcglobal.net.

Oral surgeon needed in Sacramento 1-2 days per month. \$2500-6000 per day opportunity. email resume to manager@scripps dentalgroup.net.

Sleep Medicine-Pharyngometer/Rhinometer and Embletta X100 Sleep Recorder. Rarely used. 3yrs. old. \$15,000 OBO. slf05@live.com.

Lot of high speed hand pieces. Most need repair. But all function semi-ok. Have about 30+ Sac. \$200 molarman111@hotmail.com.

Dental digital scope Camsight Explorer. This dental digital imaging scope is in perfect conditions. Contact me for more info: ktisbs@yahoo.com.

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Dentatus Atlas Narrow body implants and Introductory kit, display model \$800, call for details Dr Thakur 408-871-0877.

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Submit this form online at: www.dentaltrader.com or Fax: 949-498-1198
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Type or print ad copy clearly: _____

PAYMENT MUST BE SUBMITTED WITH THE AD

Form of Payment:

Check enclosed ☐ Visa/MC ☐

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FREE Reader Ads offered to dentists & dental staff only and must be for personal, non-commercial use only. (Finding an associate, selling equipment, looking to buy, etc)

For Commercial Reader Ad Rates, (to promote a business) please use form below.

This ad is for (check one): ☐ So. Calif. ☐ No. Calif. ☐ So. & No. Calif.

Reader Ad Rates:

☐ 20 words or less - *FREE.....(\$1 per word, thereafter-65 words maximum) _____

☐ All Bold Type: Add \$10.(add option: \$10) _____

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Buy, Sell or Trade all things Dental

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**Submit this form online at: www.dentaltrader.com,
 mail w/check or Fax submissions
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Form of Payment:

Check enclosed ☐ Visa/MC ☐

American Exp. ☐ Discover ☐

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- 6053 SAN FRANCISCO'S SOUTH BAY PEDO PRACTICE** Long established. 2013 is tracking \$660,000 in production, \$650,000 in collections and \$255,000 in Available Profits. Great staff. 1,700 different patients seen last 24-months.
- 6052 BERKELEY** Trendy north side shopping area. Very strong foundation. 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. 2013 tracking \$435,000 in collections on 3.5-day week. 3.5-days of Hygiene.
- 6050 MERCED** Phenomenal foundation to build upon. Native son retiring. On relaxed pace 2013 trending \$360,000 in collections. 2012 collected \$350,000 with Profits of \$205,000. Owner refers Endo, OS & Perio. 2012 did 130 Amalgams and only 60 composites. This is a "Goldmine Practice!" This IS NOT a Delta Premiere Practice. Merced has a bright future anchored by UC Merced and agriculture. Full price \$125,000.
- 6049 SAN FRANCISCO'S EAST BAY** 2012 collected \$1.9 Million with Profits of \$1 Million. 2013 shall collect \$2.2 Million. Performance realized by One Dentist. Not close to realizing potential. Successor who tweaks practice where it needs to be tweaked shall create something special. Paperless & digital. Little competition with phenomenal upside. Enjoys very trendy location. Full price \$1.2 Million.
- 6048 SALINAS** Strong foundation. Great opportunity for two Dentists. 9.5 days of Hygiene per week. 6-Ops. 2012 collected \$1.1 Million. 2013 tracking \$1.2+ Million.
- 6047 STOCKTON** Located outside Brookside neighborhoods on West March Lane. 2012 collected \$500,000 with profits of \$198,000. 2013 trending \$545,000!
- 6046 PINOLE** Collects \$500,000. 4-days of Hygiene. Beautiful office. Refers Endo, OS, prosthodontics. Great Office Manager.
- 6045 MANTECA/MODESTO AREA: RIPON** 3 Ops, 2 more wired & plumbed. \$180,000 invested here. 2012 collected \$327,000 on 3-days with 5-weeks off. Should be \$500,000+ performer.
- 6044 MODESTO** Best north side Coffee Road location. Attractive & contemporary 1,105 sq.ft. 3-Op. \$180,000 in computers and monitors in Ops, new server, digital radiography. Collects \$380,000/year. 2 Hygiene days per week.
- 6043 WESTERN CONTRA COSTA COUNTY'S EL SOBRANTE** Highly visible location in stand-alone building on Appian Way. \$200,000/year practice on 3-day week. New Doc who improves signage, curb appeal and employs marketing shall see spike in performance. Building optional purchase. Full price \$75,000.
- 6041 PLEASANT HILL** Collected \$350,000 in 2012. Previous 3-years averaged collections of \$400,000 and Profits of \$180,000.

Professional Practice Sales of The Great West



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Thinking on selling your practice? Call "PPS of The Great West" today.
This shall be the best decision you make regarding this important change in your life!

"I listed with a competitor for 12 months. Had two people visit my practice. First weekend PPS had my listing, I had 3 people visit and an offer by the end of the first week. Thank you for allowing me to move on to the next step of my life."

"It was a pleasure to work with PPS. I had to sell because of health complications. Mr. Irving listed my practice on Jan 1st, we closed escrow on Feb 27th. It took him less than 60 days to complete the sale as promised."

"When I decided to sell my ortho practice, I sought the services of a large company. Over the 12-month contract, I had one buyer visit. Word was out. It had a devastating effect on my bottom line. Fortunately, I found Ray and Edna Irving! When I finally sold, I choose between two good offers. My regret was the time and money lost with the other guys."

"When I signed the Listing on June 1st, Ray stated he would have the practice sold by Labor Day. The sale was concluded on Sept 1st, two days before Labor Day. Wow!"

"I will always remember your statement when I questioned your contract being only four months. You stated: 'If I can't sell your practice in that time, you should get someone else.' Well, you did with time to spare!"

"Before I called Ray, I had a listing with another prominent Broker. After eleven months without a sale, I called Ray. He sold it in about a month! Would I recommend Ray? Yes!"

"In April, I asked Ray Irving to sell my practice. At the same time my friend decided to sell his practice. He employed another firm. My practice sold June 22. My friend's practice still hasn't sold and he was putting his dreams on hold."

PPS of The Great West's reputation is built upon grounded ethics and effectiveness. Our trademark "client services" include accurate assessments, impeccable marketing plans, complete transparency, generating quick responses, realizing multiple Offers, securing 100%+ financing in days, expert papering of our transactions and sound counsel. Everything is done to protect our Client and to effect a successful transfer. Our intent is simply to provide the best service imaginable for this very important engagement.



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Where: 13120 Telfair Ave., Sylmar, CA 91342

When: Friday, December 06, 2013



Course #1: 9:30am - 11:30am registration begin at 9am "Infection Control in Practice Course"

Course Description: 2 CE Credits FREE Sponsored by Hu-Friedy

This course will introduce to you the infection control principles and best practices pertaining to sterilization and disinfection of patient care items as well as dental unit waterlines, in accordance with the CDC (Center for Disease Control) guidelines. Learn strategies to assist you in maximizing safety and efficiency of instrument processing. In addition, you will learn how to optimize the quality of water that you deliver to your patients.

Course #2: 1pm - 3pm registration begin at 12:30pm

"Incorporating the Treatment of Snoring & Sleep Apnea into your Growth Plan"

Course Description: 2 CE Credits FREE Sponsored by Dar Radfar DDS & Scott Steward of Clifton & Associates, Inc.

This exciting seminar will introduce Dentists to the concepts and treatments of Obstructive Sleep Apnea. Learn to screen, diagnose and manage this medical condition with minimal chair time. Absorb how to bill medical insurance for your patient's condition, and increase revenue in your practice without increasing your patient base

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