THE Dental

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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+ 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 freestand 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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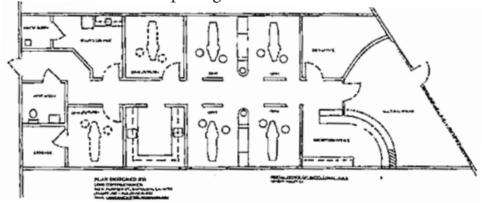
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MIRA MESA–*NEW LISTING!!* 20+ year GENERAL Practice has 6 Ops in approx.. 1300 sq.ft. Situated on corner of busy intersection. Primarily PPO.

LEMON GROVE—*JUST LISTED!!* **GENERAL** Practice in high traffic strip mall. 4 Ops in 1100 sq.ft., has digital. Cash, PPO, Cap. Absentee owner.

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.

CARMEL Mtn/PENASQUITOS–*NEW LISTING!!* This **GENERAL** Practice has 3 Ops and is situated in a strip center. Cerec and Laser are included.

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 offrice.

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.

OCEANSIDE-OFFICE CONDO FOR SALE. Situated in Medical-Dental Bldg., next to TriCity Hospital. Approx 1980 sq.ft. Lots of natural light!

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Featured Practices for Sale

Glendora:

Private practice with over 15 years of goodwill. Tremendous opportunity and upside. Revenues exceed \$45k/month on part-time seller schedule. Modern office and equipment. Digital x-rays. \$7k of Cap income per month. Must see - will sell quickly!

Granada Hills:

Strip center practice location near major intersection. Established over 10 years. Modern facility. Very busy practice with large patient base. Revenues exceed \$40K/month with conservative treatment planners. Monthly cap income of \$5k/month. Quick sale anticipated as this practice is priced very reasonably.

Northridge:

Wanna be in the valley? Dont wait! Boutique style private practice. 20+ years of goodwill. Modern facility - low overhead. First floor location. Seller transition available. Will be sold right away, so call us to get your chance at this one.

Palm Desert:

Retiree with 20+ years of goodwill. Private / fee for service only patients. 3 op. Low expenses. Seller working part-time schedule. Ideal for first time buyer or merger. Seller transition available.

Rancho Bernardo Area:

This one has it all !!! 8 fully equipped ops. 1st floor location with sign. Revenues over \$100k/month. Busy practice & extensive hygiene program. As this is a rare opportunity, no details will be provided until open house. Be prepared to make offer same day. All callers will be pre-screened. Give us yorur name -- you may be contacted for private showings.

Practice Sales & Appraisals

Tustin:

Hard to find private practice in heart of OC. Boutique look and equipment. Attention to every detail - you will love this office. Private practice. Revenues of \$35K/month on part-time schedule. Low overhead. Digital x-rays / laser hand-piece / endo wand -- this one has it all !!



Long-established practice located in single user / free standing building. Revenues over 20k/mo on part-time schedule. Priced for immediate sale.

Fontana:

Location, Location, Location. Impossible to miss. Private practice with over 20 years of goodwill. Free standing / single user building on main access road with large sign, ample parking, and significant walk by traffic. Thousands of active charts. Schools in direct vicinity. Large kid patient base. Orthodontist 2 times per month. Very stable revenues of over \$600,000 per year. Digital x-rays. Panoramic x-ray unit. Conservative owner works part-time schedule. Gold mine waiting to be worked! Don't miss out.

Upcoming areas:

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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.

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 \$900,000.

WEST LOS ANGELES PERIO PRACTICE FOR SALE: Recently remodeled and renovated, this office has five equipped operatories plus one additional operatory that is equipment ready. The practice collects \$650,000 per year with a net income of over \$200,000. Seller works 4 days per week with 2 days of hygiene per week. No HMO. Stable referral base refers an average of 12 new patients per month. Asking \$575,000.

SIMI VALLEY GENERAL PRACTICE FOR SALE: Practice collects \$290,000 per year with a net income of \$122,000 per year on two days per week. The office has three equipped operatories with a fourth that is plumbed but not equipped. Seller refers all endo, all ortho, most oral surgery and all perio surgery. No HMO or Denti-Cal. One day of hygiene per week. Asking \$135,000 – Motivated!

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 – PENDING AT FULL PRICE

CARSON GENERAL PRACTICE FOR SALE: Located in a retail center, this practice collects \$180,000 per year on two and one-half days per week with 2 days of hygiene. Seller refers molar endo, perio, pedo, ortho and implant placements. No advertising, no HMO, no Denti-Cal, no evenings or weekends. Three equipped operatories. Asking \$120,000 – **PENDING AT FULL PRICE**

WESTLAKE VILLAGE FEE FOR SERVICE PRACTICE FOR SALE: Thirty years of goodwill! Practice collects over \$435,000 per year with a net income of over \$170,000 per year. Seller refers out all endo, all perio, all oral surgery, all ortho and all pedo under the age of 12. The practice has four full days of hygiene and accepts no HMO or PPO plans. Five equipped operatories. Asking \$395,000. - SOLD AT FULL APPRAISED PRICE

PERIO/IMPLANT PRACTICE FOR SALE IN VENTURA COUNTY: This practice has been established for almost 40 years and collects over \$600,000 per year on four days per week with four full days of hygiene per week with a net income of \$215,000 per year. 50% of the income is from perio surgery, 25% is from implants and 25% is from hygiene. The office has four equipped operatories and is located in a professional building. Asking \$350,000.- **SOLD**

NORTHRIDGE FEE FOR SERVICE PRACTICE FOR SALE: Fifty years of goodwill with the current owner! Practice collects \$580,000/ year with a net income of just over \$200,000/year on four 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 Jewish as are 50+% of the patients. Seller is willing to stay on to assist a buyer with a transition if the buyer so desires. Asking \$440,000.

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WEST LOS ANGELES PERIO PRACTICE FOR SALE: Long established practice enjoys an excellent reputation in the area. Practice collects \$550,000 per year with a 40% net income on two and one-half days per week and five days of hygiene per week. Income is 60% from surgery and 40% from hygiene. Seller does not place implants but had over 100 implant cases referred last year. Asking \$350,000 – SOLD AT FULL PRICE

WESTLAKE VILLAGE GENERAL PRACTICE: Practice collects \$650,000 per year consistently with an equally consistent net income of 38%. Seller works 5 days per week with six days of hygiene per week. Seller refers all endo, all perio, all surgery and all pedo. Three operatories. Fully computerized with digital x-rays. Asking \$576,000 – *SOLD AT FULL APPRAISED PRICE*



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July 27, 2013

Kurt Skarin, J.D., PH.D. 530 West Stafford Road Westlake Village, CA 91361

Dear Kurt:

I can not begin to thank you enough for handling the sale of my dental practice with such professionalism, honesty and compassion. My experience with buying and selling a dental practice was very limited. You took a process I was extremely apprehensive about undertaking and made it almost effortless.

Your level of service was commendable. You were always right there when I had a question and kept me informed of exactly what to expect at each step along the way. I would recommend your services to any buyer or seller who wants to engage a broker who is completely honest and upfront with both buyer and seller Too often a broker may try to sway a potential client with unrealistic expectations in order to gain a listing.

You arranged this sale by not only looking at the practice statistics, but assessing the personality and style of practice of both myself and potential buyers. This ensured a transition that would proceed smoothly. Thanks to you, the transaction was fair to both parties and everyone came away with exactly what they wanted. I strongly recommend your services and will be forever grateful for your assistance.

Sincerely yours



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New Listing! MILPITAS VIEW DENTAL PRACTICE FOR SALE #MP1113HN – ~\$500K collections. 4 equipped ops, 2 add't plumbed in approx. 1,900 sq.ft. Mostly Insurance & Fee for Services. Busy retail center with major anchors.

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FAIRFIELD DENTAL PRACTICE FOR SALE #213FF - Gross ~\$190K. ~1,400 sq.ft., 2 eq. ops, 1 additional plumbed.

New Listing! OAKDALE STARTER DENTAL PRACTICE FOR SALE #ODH96F - Starter Practice located on main street with excellent visibility and signage. 2 fully equipped operatories in approximately 930 sq. ft. in freestanding building.

New Listing! FONTANA STATER DENTAL PRACTICE FOR SALE #FTN917K — Starter Practice located in retial center with excellent street visibility & practice signage. ~1,350 sq. ft., 3 ops. Close to Freeway 10.

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ESCONDIDO DENTAL PRACTICE FOR SALE #76ESD – 3 ops + 2 plumbed, ~ 2,100 sf. Strip mall. Near anchor stores.

PARAMOUNT DENTAL PRACTICE FOR SALE #Z619PM – 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.

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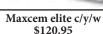
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HAWTHORNE (7) op comput G.P. for sale. Located in a free stand, single use bldg, on a main thoroughfare. Exposure/visibility & signage. Large parking lot. (6) ops fully eqt'd/7th op plmbd. Digital X-Rays. Cash/Ins/PPO pts. Many walk ins. Pano eqt'd. Pract started (8) mos ago & already collecting \$30K+/mos. Location has been a DDS office for 50+ years. D&M Practice Sales 818,591,1401.

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FEATURED LISTINGS

CHINO – Modern designed office with over 34 years of goodwill this General Practice is located in a 2 story professional medical building. Seller works 4 days/wk with 2 days/wk of hygiene. Seller sees approximately 12-19 new patients/mo. Income source: 40% insurance & 60% cash. No HMO. Minimal advertising. Practice consists of 4 equipped operatories, 1 plumbed but not equipped operatory with Digital x-ray and Dentrix software in a 1,313 sq. ft. suite. Equipment is new-8 years old. Has a flat lease. Grossed \$312,847 in 2012. Projecting \$320,840 for 2013. Motivating seller is pursing another career. Please contact your CPS Agent for more information. **Property ID #4427**.

LOS ANGELES (GP) - This landmark practice is in the Los Angeles Fashion District with over 40 years of goodwill to offer. Located on a retail mall building and has never had another dentist as a tenant in the building for over 40 years. The practice is completely digital with automated processes in place that interact with the patient base. Consists of 4 equipped operatories, 1 plumbed not equipped operatory and 1 message chair in a 1,163 sq ft suite. Seller works 3 days/wk, Associate 3 days/wk and Associate 2 days/wk. Income source: 80% insurance and 20% cash. Endo, Implant, Perio and Ortho procedures are currently being referred out. Grossed \$723,247 in 2012. Buyer's net \$242,653. Excellent opportunity. Please contact your CPS Agent for more information. **Property ID # 4429.**

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. Grossed ~\$469,961 in 2012. Buyer's net of \$137K. Have monthly revenues of ~\$35K/mo. Motivated Seller will be focusing on primary office in L.A. area. Please contact your CPS Agent for more information. **Property ID #4331.**

SANTA BARABARA COUNTY - With over 80 years of goodwill, this practice is located in a single story professional building. The Seller is making the condominium available for sale. This fee for service practice consists of 3 fully equipped operatories with Dentrix software and digital x-ray. Seller is currently working 5 days/wk and sees ~8-10 patients/day. Grossed ~\$760,200 in 2012 and projecting ~\$844K for 2013. Revenues of ~\$70K per month. Excellent opportunity. For more information, please contact your CPS Agent. **Property ID #4393.**

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GREATER LOS ANGELES COUNTY

BEVERLY HILLS – General/Perio Prosth practice (65%) with emphasis on Perio Surgery & Implants (35%) is located in a prestigious 4 story medical dental building. Motivated seller established practice in 1987 and works 3 days/wk with Prosthodontist 1 day/wk, Prosthodontist 2x/mo and 2 days/wk of hygiene. See approximately 10-15 patients/day. Fee for service. Practice consists of 3 eq ops with Computer Age software in a 956 sq ft. suite. Suite has hardwood floors and great window views. Grossed approximately \$1,012,674 in 2012. Please contact your CPS Agent for more details. **Property ID #4035.**

BOYLE HEIGHTS (GP) – Well established practice with over 50 years of goodwill is located in single story building. Building available for Sale. Seller works 4 days/wk, Associate 1/2 day/wk with 3 days/wk of hygiene. Practice consists of 6 equipped operatories and 1 plumbed not equipped operatory, lab, private office, sterilization room and consultation room. Has Dentrix software and Digital X-ray. Office grossed \$420,498 in 2012. Have revenues of ~\$31K per month. Motivated seller will be retiring. Please contact your CPS Agent for more details. **Property ID #4381.**

COVINA - Leasehold Improvements & Equipment Only! From the moment you walk into the practice, you will sense the Seller's pride of ownership. There are three fully equipped treatment rooms, and the office itself is on a raised foundation for easy access for future electrical or plumbing installation. The office has several X-ray units (analog or digital functionality) that are already wired for digital sensors. The lease payment is a property in aschrable with excellent terms. With the flat lease, you can control your costs more effectively, and we have been into that the landlord is easy to work with. The practice is priced to sell, as the Seller has outgrown the location and has already relocated. This will not be on the market long, so please make your visit promptly – it is ready for occupancy! **Property ID #4355.**

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.**

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.**

HUNTINGTON PARK - (GP) – Price Reduced! Established in 2008 this practice is located in a 2 story free standing building. Corner location with heavy traffic flow. Private parking. Near residential area. Across the street from a Church. Seller works 1 day/wk and Associate 1 day/wk. Practice consists of 4 equipped operatories in a 1,700 sq. ft. office. Some Cap and Denti-cal. Motivated seller will be moving out of state. Please contact your CPS Agent for more details. **Property ID #4295.**

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% medical & 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 \$652,649 in 2012. Buyer's net of \$246K. Please contact your CPS Agent for more information. **Property ID # 2831.**

LOS ANGELES (GP) - This landmark practice is in the Los Angeles Fashion District with over 40 years of goodwill to offer. Located on a retail mall building and has never had another dentist as a tenant in the building for over 40 years. The practice is completely digital with automated processes in place that interact with the patient base. Consists of 4 equipped operatories, 1 plumbed not equipped operatory and 1 message chair in a 1,163 sq ft suite. Seller works 3 days/wk, Associate 3 days/wk and Associate 2 days/wk. Income source: 80% insurance and 20% cash. Endo, Implant, Perio and Ortho procedures are currently being referred out. Grossed \$723,247 in 2012. Buyer's net \$242,653. Excellent opportunity. Please contact your CPS Agent for more information. **Property ID # 4429.**





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Alice C. King, V.P.

MONTROSE (GP) – Long established practice with over 35 years of goodwill is located in two story building near residential area. Great street visibility. Seller works 4 days weeks and sees approximately 10-12 patients per day. Fee for service. Practice consists of 4 equipped operatories, 1 x-ray room, lab & steriliz (ii) conso, dark room, and private office in a approximately 1,250 sq. ft. office. Grossed \$260,959 in 2012 and projection \$260,85 for 2013. Motivated Seller is moving out of state. Great opportunity. Please contact your CPS Agent for more details. **Property ID # 4383.**

PACOIMA (GP) – Leasehold Improvement & Equipment!! Modern designed practice located on a small busy strip mall. Corner location. Lots of traffic. In the newest part of town. Good street visibility. Practice consists of 2 equipped operatories, 1 plumbed not equipped for expansion with Easy Dental 2000 software in a 1,350 sq. ft office. No digital x-ray, but wired. Has reasonable rent. Motivated seller established the practice in 2006. Approximately 7 year old equipment. Active patient charts will be included with the sale. Please contact your CPS Agent for more information. Great opportunity!! **Property ID #4361.**

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.**

S. PASADENA (GP) – Long established practice with over 37 years of goodwill is located in a single story dental building. Absentee owner. Associate works 3 days/wk and sees approximately 30 new patients per month. Income source: Insurance ~23% / Cash ~64% / Capitation ~13% (~\$6K in cap checks). No advertising. Practice consists of 5 fully equipped operatories with Easy Dental software in a ~1,900 sq ft office. Has a long term lease. Great location with excellent street visibility. Grossed \$525,452 in 2012. Buyer's net of \$153K. Has revenues of \$46K per month. For more information, please contact your CPS Agent. **Property ID #4371.**

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 \$298,176 in 2012. Projecting approximately \$304,195 for 2013. Have revenues of \$25K/mo. Please contact your CPS Agent for more information about this great office. **Property ID #4375.**

TORRANCE – General practice with over 30 years of goodwill is located in a two story professional medical building with ample parking. Has excellent visibility. Retiring seller works 4 1/2 days per week with 3 days per week of hygiene. See approximately 12-20 new patients per month. Practice consist of 7 equipped operatories, 1 plumbed not equipped operatory for expansion with Dentrix software in a 2,208 sq ft suite. No digital x-rays. 100% Patient referral. Equipment well maintained and in good conditioned. Income source: ~80% insurance / ~19% cash / ~<1% Capitation (~\$90/mo in cap checks). Grossed \$584,721 in 2012. Projecting approximately \$600,960 for 2013. Buyer's net of \$139K. For more information, please contact your CPS Agent. **Property ID #4377.**

TORRANCE – One story well modern front office attached in a huge and very busy shopping center next to home depot, home goods, with lots of foot traffic available for sale. Fee for service turn-ke, p actice. Seller works 2 days/wk and sees approximately 10-15 new patients/mo. Modern décor practice consists of 2 ft by a timped operatories with Easy Dental software and digital x-ray in a ~1,200 sq. ft. suite. Most equipment is 1-11 years old. To be revenues of \$14K per month. 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.**

WESTWOOD VILLAGE – With over 70 years of goodwill this General Practice is located in a two story professional building next to UCLA. Practice consists of 4 equipped operatories, lab & sterilization combo, x-ray room, storage in basement, dark room, and private office in a ~1,300 sq. ft. suite. Has 5 year to older equipment. Seller work 3 days/wk and sees approximately 10-13 patients/day. Hygienist works 3 days/wk and sees approximately 8-11 patients/day. Income source: 42% insurance & 58% cash. No HMO. 100% patient referral. Have revenues of ~\$58K per month. Grossed \$656,795 in 2012. Projecting ~\$704K for 2013. Buyer's net of \$266K. Motivated Seller will be retiring. Don't miss your opportunity to be in the prestigious community of Westwood Village. For more information, please contact your CPS Agent. **Property ID #4401.**

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Robert A. Palumbo, Executive V.P/Partner

W. 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 \$81K/mo. Projecting approximately \$980K for 2013. Seller will be retiring. Great opportunity. Please contact your CPS Agent for more details. **Property ID #4433.**

ORANGE COUNTY

DANA POINT – Great opportunity for a GP or Specialist! Leasehold Improvements & Equipment Only. Office is located in a 2 story dental medical building and on one of the busiest streets in Dana Point. Practice was remodeled a year ago to a Tuscany style. Consists of 5 equipped operatories, lab/sterilization room, dark room, storage room, and private office in a ~1,200 .sq. ft. suite. Motivated seller is moving his office to a larger office nearby. Please contact your CPS Agents now for more details. **Property ID #4397**.

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.**

HUNTINGTON BEACH – Turn-key General Practice located in a two story building 5 blocks from the pier. Excellent street visibility and heavy traffic flow. Office consists of 3 eq. ops, 3 plumbed not eq, x-ray room, sterilization room, lab room, private office and storage/file room in a 2,100 sq. ft. suite. Motivated seller work 4 days/wk and sees approximately 5 patients per day. Fee for service. Established office in 1995. Grossed \$230,411 in 2012. Revenues of ~\$18K per month. It's a large office that could expand to Ortho, Endo or Perio. Seller opened to stay and work as part-time. Excellent opportunity! Please contact your CPS Agent for more details. **Property ID #4395.**

LAGUNA HILLS – Leasehold Improvements and & Equipment Only! Modern designed practice with 2 equipped operatories and 1 plumbed not equipped, lab room and private office in an 800 sq ft suite. The equipment is approximate 4 years old. Office is located in a free standing busy strip shopping center. Near residential area. Great lease with no increase till August 2014. Motivated seller will be semi –retiring. Seller is leaving on sight any active and inactive patient charts. Great opportunity. Please contact your CPS Agent for more details. **Property ID #4409.**

MISSION VIEJO (PEDO/GP/ORTHO) – Well established Pedo office located in a 3 story dental/medical building. Seller (GP) works 2 days/wk with 2 Associates (Pedo) 3 days/wk and 1 Associate (Ortho) 3x/mo. See approximately 10-30 new patients/mo. Insurance & Cash. Practice consists of 8 chairs in open bay, 2 equipped operatories with Dentrix software and digital x-ray in a 2,166 sq ft office. No advertising. Patient referral only. Grossed \$663,954 in 2012. Have revenues of \$50K/mo. Buyer's net of \$203,316. Motivated seller will be focusing on primary office in L.A. area. Please contact your CPS Agent for more details. **Property ID #4389.**

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.**

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. Grossed approximately \$582,841 for 2012. BUYER'S NET OF \$199K. Motivated will be focusing on his primary office. Please contact your CPS agent for more information. **Property ID #4349.**

BANNING (GP) – Leasehold Improvements & Equipment Only! Modern designed practice with 3 fully equipped operatories, lab room, sterilization room, and private office in a 925 sq. ft. suite. Located in a one story shopping center. Equipment is approximately 7 years old. Has Dentrix software and digital x-ray. There is a long term lease. Remodeled in 2011. Good signage. Absentee owner. Seller lives out of state. Motivated seller is leaving on sight any active and inactive patient charts. Please contact your CPS Agent for more information. **Property ID #4117**.

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CALIFORNIASpecializing in the Selling

Tina Ochoa, V.P.

BARSTOW (GP) – Priced Reduced! With over 47 years of goodwill this practice is located in a single story professional building with heavy traffic flow. Near residential area. Easy freeway access. Motivated seller works 3.5 days/wk with 2.5 days/wk of hygiene. Sees approximately 12-13 new patient/mo. Fee for service. 100% Patient referral. Practice consists of 4 equipped ops with Dentisoft software in a 1,100 sq. ft. office. Grossed \$520K in 2012. Revenues of \$43K/mo. BUYER'S NET OF \$294K. Please contact your CPS Agent for more details. **Property ID #4241.**

CHINO – Modern designed office with over 34 years of goodwill this General Practice is located in a 2 story professional medical building. Seller works 4 days/wk with 2 days/wk of hygiene. Seller sees approximately 12-19 new patients/mo. Income source: 40% insurance & 60% cash. No HMO. Minimal advertising. Practice consists of 4 equipped operatories, 1 plumbed but not equipped operatory with Digital x-ray and Dentrix software in a 1,313 sq. ft. suite. Equipment is new-8 years old. Has a flat lease. Grossed \$312,847 in 2012. Projecting \$320,840 for 2013. Motivating seller is pursing another career. Please contact your CPS Agent for more information. **Property ID #4427.**

FONTANA (PEDO) – Modern designed office located in a new single story multi use building with incredible camera system outside as well as internally. Motivated seller owns the suite and is open to sell. State of the art practice consists of 2 fully equipped operatories and 3 chairs in open bay. Office is open 4-5 days/wk. Income source: 15% insurance and 85% Denti-cal. The staff speaks Spanish to accommodate the large Hispanic population in the area. The spacious office has tall ceilings and is credibly well laid out complete with a theatre setting in the lobby area to accommodate the patients. Please contact your CPS Agent for more information. **Property ID #4301.**

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. Grossed ~\$469,961 in 2012. Buyer's net of \$137K. Have monthly revenues of ~\$35K/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 - Leasehold Improvements and & Equipment Only! Located in one of the busiest streets of downtown Palm Springs with plenty of rear parking and across the street form a Spa Resort and new Hotel. This practice consists of 4 equipped operatories with Intra-oral Camera and Digital X-ray in a ~2,000 sq ft office. Motivated seller moving office to his existing office nearby. Great opportunity for a start-up practice. For more information, please contact your CPS Agent. **Property ID #4387**.

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 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). Revenues of \$42K/mo. Buyer's net of \$156K. Seller will be retiring. Contact your CPS Agent for more information on this excellent opportunity. **Property ID #4279.**

OCEANSIDE - Leasehold Improvements & Some Equipment! Beautiful office located in an exceptional single shopping center with high traffic flow. It consists of 5 plumbed not equipped operatories, lab/lounge room, sterilization area, storage room, washer/dryer hookup, business office and private office in a 1,500 sq ft suite. Seller recently remodeled. Great opportunity for a GP or Specialist in Oceanside. It's a must see. Motivated seller outgrew and moved to a new location. Please contact your CPS Agents if you want to upgrade your office or be in the Oceanside are. **Property ID #4363.**

RAMONA – General practice consists of 3 equipped operatories in a 100 sq. ft suite. Established in 1979 and located in single story strip mall with great street visibility. Busy area. Retiring self v ork and days/wk and sees approximately 5-10 patients/day. Fee for service. Minimal advertising. Grossed approximately \$200 \tag{201} \tag{201} 2012 fiscal year. Please contact your CPS Agent for more information. **Property ID #4305.**

PRACTICE SALES, INC.

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Greg Beamer, V.P.

SANTA BARBARA COUNTY

SANTA BARBARA COUNTY - With over 80 years of goodwill, this practice is located in a single story professional building. The Seller is making the condominium available for sale. This fee for service practice consists of 3 fully equipped operatories with Dentrix software and digital x-ray. Seller is currently working 5 days/wk and sees ~8-10 patients/day. Grossed ~\$760.200 in 2012 and projecting ~\$844K for 2013. Revenues of ~\$70K per month. Excellent opportunity. For more information, please contact your CPS Agent. Property ID #4393.

SPECIALTY OFFICE LISTINGS

BEVERLY HILLS - Perio Prosth practice (65%) with emphasis on Perio Surgery & Implants (35%) is located in a prestigious 4 story medical dental building. Motivated seller established practice in 1987 and works 3 days/wk with Prosthodontist 1 day/wk, Prosthodontist 2x/mo and 2 days/wk of hygiene. See approximately 10-15 patients/day. Fee for service. Practice consists of 3 eq ops with Computer Age software in a 956 sq ft. suite. Suite has hardwood floors and great window views. Grossed approximately \$1,012,674. Please contact your CPS Agent for more details. Property ID #4035.

LONG BEACH (ORTHO) - This orthodontic practice is located in a 3 story professional medical dental building with 46 years of goodwill. Has excellent traffic flow and plenty of parking. In residential area. Easy access to the 405 freeway. Office consists of 4 chairs in open bay in a 1,281 sq. ft. suite. Motivated seller works 3 days/wk and Associate 1 day/wk. Insurance/Cash/Cap. Low sales price for immediate sale. Great starter practice. Contact your CPS Agent for more details. Property ID #4255.

NORTH ORANGE COUNTY (ORTHO) - Long established practice with over 28 years of goodwill located in a single busy shopping center. Practice consists of 6 chairs in Open Bay, consultation room with a chair, sterilization room, lab room, private office and storage room in a ~2,000 sq ft. office. Motivated seller works 3 days/wk and sees approximately 10-12 patients/day. Income source: ~35% insurance & ~65% cash. Has New Horizons software package. Seller is moving out of state. Please contact your CPS Agent for more details. Property ID #4373.

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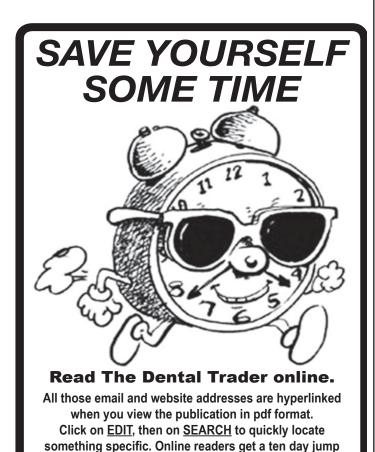
HMO Dentist with min. 5 year experience wanted. Anaheim. Incentive program. Attach CV/Resume to Email: D2DManagementCo@gmail.com. Thank you.

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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.



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*Disclaimer: Monthly tip is not legal advice and in no way attorney-client privilege has been created.

Consult a CPA or attorney if you need tax or legal advice.

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Royal Dental Chair with light & unit. Lt Gray. Good condition. Pictures available. (310)502-4619 John.

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Small practice, ready for growth and offered at a great price. 2012 Collections at \$427,000.

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Northern San Luis Obispo

County: Newer building for sale in addition to a great practice.

Santa Maria: Small stand-alone building wit **SOLD**edt practice. Excellent potential for growth!

Santa Barbara: 100% fee for service office with a buyer's net of \$206,000 (after loan).

Coastal San Luis Obispo County:

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Our program will begin with a Sunday night wine and cheese party. There will be a mid-week Nastar Race. The final event will be our Friday night awards banquet. We will be staying at the Top of The Village Condominiums, a ski-in, ski-out location. Our accommodations will be largely two and three bedroom units. These units will have daily maid service, fully equipped kitchens with all utensils, VCRs, DVDs, washers and dryers in each unit, indoor pools, whirlpools, sauna, steam room, fitness center, daily coffee service, free shuttle service around Snowmass and all taxes and service charges.



The package will include round-trip air and bus transportation, seven nights lodging and lift tickets for five out of the six days, all baggage handling. The cost for this entire package will be \$1,799. This is by far the best value in the entire ski industry.

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Ski.com, once again, will be handling our travel arrangements. Ski.com can be reached at 800-525-2052, Extension 3045. Ask for Martha Perez. For reservations and a complete brochure of information for registration contact Ski.com or Robert Garfield, DDS, executive director, Southern California Academy of General Dentistry (SCAGD): 2720 Aqua Verde Circle, Los Angeles, CA 90077-1502, or call 310-471-4916. Email: drrobertgarfield@aol.com.

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General dental and orthodontics practice is located in a visible, street-front, free standing building. 5 Equipped Operatories. 6 total Ops plumbed. Plenty of parking. Currently running as a satellite office. Owner wishes to sell real estate at same time.

PRACTICE SALE – LOS ANGELES

(Koreatown). Well established. Street-corner location with great signar and kin I, and er fic visibility. 5 fully equipped operators. Se location and expansion done in 2012. Suitable to operate with associates. Seller can remain part-time for transition assistance.

PRACTICE for SALE - GARDEN GROVE

Visible, retail strip mall location. 5 Equipped Operatories. Digital updates done. Surgery equipment. Seller does not have time to manage the practice due to other business demands. Full-time schedule from Mon to Sat. Associate run.

PRACTICE for SALE - GLENDALE

Highly visible street-front location. Ideal starter practice. 3 Equipped Operatories. Space for 4th Operatory expansion. Enclosed implant surgery room. Affordable lease, with utilities included. Priced to sell quickly.

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Mid-Wilshire area. Retirement sale. Well-established and averaging \$900,000 to \$1-million annual collections. Updated and spacious 3,000 sqft practice with 7 fully equipped operatories. Seller offering flexible transition assistance and can remain post-sale for several years.

PRACTICE SALE - HUNTINGTON PARK

High visibility in town center, with heavy pedestrian traffic. 5 Ops, 3 equipped. Location is suitable for HMO and Denti-Cal focus. Seller does not have enough time to manage and motivated for a quick sale.

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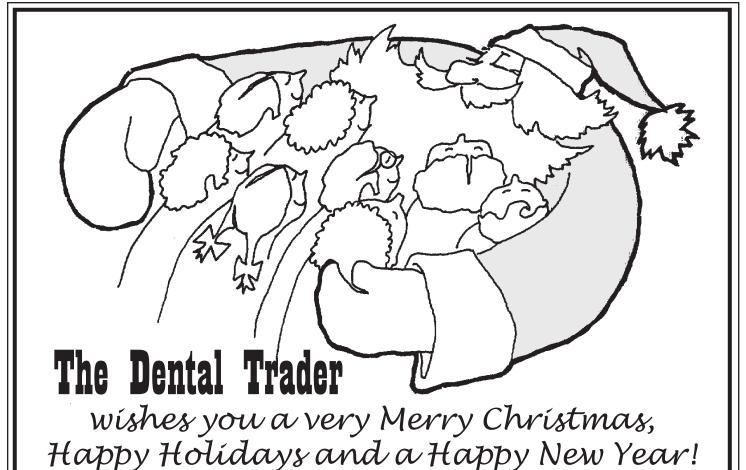
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Date: January 17, 2014

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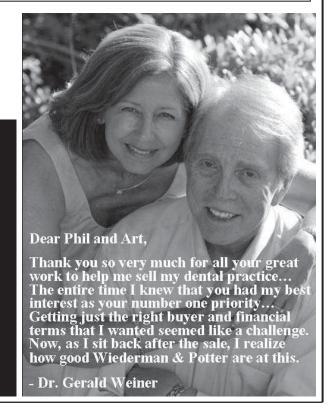
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PEDIATRIC dental practice and office condo for sale, seller is retiring. 2012 revenues \$623,000.

Practice Listed at \$425,000

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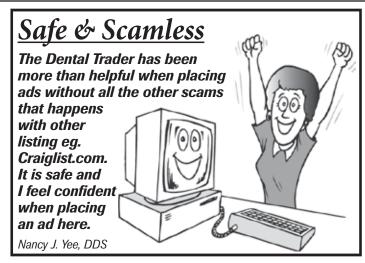
Endodontist Wanted in Visalia, Ca 1-2 days a month. Please contact Becky at 559-732-7224 with any questions.

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What are some valuable tax planning actions I can take before year-end?

There is a combination of tax laws scheduled to expire this year as well as traditional tax planning steps that you can apply each year. Here are some of the prominent strategies to consider for 2013:

- If you have a Health Savings Account (HSA), make the maximum allowable contribution before the end of the year.
- Consider pre-paying state income and property taxes before the end of the year.
- Certain deductions for qualified higher education expire at the end of the year. Consider paying tuition in 2013 instead of 2014 to maximize the deduction.
- Alternative Minimum Tax (AMT) may have a negative effect on your tax planning moves. Make sure you project
 your regular and AMT tax. As an example, state income taxes and property taxes are not deductible under the
 AMT regime, so pre-paying them may not provide a benefit.
- Consider making equipment or software purchases prior to year-end since the Section 179 limitation is scheduled to be reduced to \$25,000 and the 50% bonus depreciation is set to expire at the end of 2013.
- If you have not already done so, set up retirement plans and maximize contributions.
- Consider bunching expenses into 2013 and deferring income to 2014 to the extent possible.

When proper planning is performed, you can take full advantage of the deductions available to you and your practice. Have questions about how these and other tax strategies may affect you? Call us or email me at danw@cpas4dental.com.



Have a question for our dental CPAs? Email it to dan@CPAs4Dental.com

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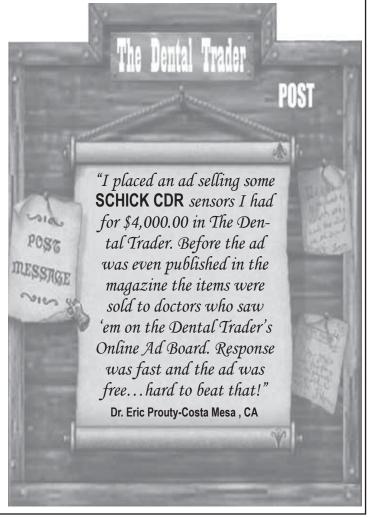
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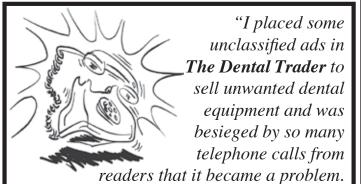
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CENTRAL AND NORTHERN CALIFORNIA LISTINGS

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 Chico Beam X-Ray, Dentrix. 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 - 1925-330-2201.

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 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 SF Suite with 4,000 active patients. PPO/IMO 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, Dentrix 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 \$F 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 # CAS25, 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 #CA 108. Contact Dr. Thomas Wagner. 916-812-3255.

NORTH OF SACRAMENTO: General Dentistry Practice, owner retiring. 2012 Gross Receipts of \$51.5K 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%. Dentrix, 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 \$2%, 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 - 209605-9039.

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/Dentrix, 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: Endodontie 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 - 209-605-309

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 \$3338K 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 Dentrix 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 Dentrix 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 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 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 Thinh Tran. 940-533-8308

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 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 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 Thinh 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 Thinh 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 3½ 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 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 Thinh 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 Dentil Prays with one sensor. Gross Receipts of \$650,000 in 20.2. 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 1 plumbed. Practice utilizes EagleSoft, Laser, Digital X 1 plumbed. Practice Track on S793K 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 Thinh 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 Thinh 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 2½ 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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