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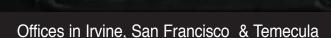
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FRESNO COUNTY

FRESNO COUNTY #1 - (3) op G.P. Only private dentist in smaller town. 2008 collections approx. \$375K on 3-4 days/wk. Mixed pt. base. Low overhead. PRICE REDUCTION. SELLER SAYS MUST BE SOLD IMMEDIATELY!

KERN COUNTY

BAKERSFIELD #18 - (5) op computerized G.P. (3) eqt'd/4th op has chair/xray, 5th is plumbed not eqt'd. Retail location. Excell. exposure/visibility/signage. Denti-Cal/Cash/Ins/PPO. Gross Collect. \$350K/yr. BACK ON MARKET.

BAKERSFIELD SUBURB #1 - (3) op computerized G.P. and free standing bldg. Limited competition. Cash/Ins/PPO/Denti-Cal pt. base. Some newer eqt. Gross Collections \$350K - \$400K/yr. Seller retiring.

BAKERSFIELD SUBURB #2 - South Bakersfield small town location. (3) op computerized G.P. on a main St. w exposure/visibility. Digital x-rays & intra oral camera. Limited competition. Cash/Ins/PPO/HMO/Denti-Cal pt. base. Cap checks \$4,000/mos. Annual Gross Collect \$360K on a (4) day week.

BAKERSFIELD #20 - (3) op computerized G.P. & a duplex bldg. (2) ops eqt'd with new eqt, 3rd op plumbed not eqt'd. Cash/Ins/PPO & some regional center reimbursements. No HMO's or Denti-Cal! Gross collect \$450K-\$470K/ yr. 35 years of goodwill. Approx 25 new pts/mos. Seller retiring. **PENDING**

BAKERSFIELD #21 - (10) op computerized G.P. & free stand bldg. (3) ops fully eqt'd, (3) ops partially eqt'd and (4) ops plumbed not eqt'd. Located on a main St. with excell exposure/visibility & signage. Annual Gross Collect \$500K+ on an easy (4) day wk. (3) days of hygiene booked 6+ mos out. Cash/ Ins/PPO & small % of Denti-Cal. Fully eqt'd "removable" lab. Seller retiring. SOUTHERN KERN COUNTY - Smaller town w limited competition. (6) op comuterized G.P. annual Gross Collect \$850K+. Cash/Ins/PPO/HMO/Denti-Cal pt. base. 75+ new pts/mos. Central nitrous & panorex eqt'd. In a free stand single story prof. bldg. with excell exposure/visibility & signage. Low overhead/high net income. "Be a Big Fish in a Small Pond".

LOS ANGELES COUNTY

ANTELOPE VALLEY #2 - (6) op computerized G.P. (4) ops eqt'd w (3) year old eqt. (2) ops plumbed not eqt'd. Shop Ctr. location w excel exposure/visibility/signage. Intra oral camera, pano, and digital x-ray eqt'd. Cash/Ins/PPO/ HMO/Denti-Cal patient base. 2007 gross collections \$339K+.

BALDWIN PARK - (3) op computerized G.P. Strip center location with exposure, visibility & signage. Cash/Ins/PPO/HMO/Denti-Cal patient base. Approx (50) new pts/mos. Cap check approx \$4K/mos. 2008 gross collect. approx. \$300K. Sale includes account receivables for cash flow.

BALDWIN PARK #2 - (5) op computerized G.P. (4) ops egt'd. 5th plumbed. Cash/Ins/PPO/Denti-Cal pts. In a strip ctr w good signage/visibility. Easy Dental s/w. 2008 Gross Collect approx. \$230K p.t. Can do more f.t. **NEW**

CANYON COUNTRY - (4) op Turnkey Office. (3) ops eqt'd, 4th op plumbed. Located in a smaller strip ctr. w exposure, visibility and signage.

EL MONTE - (3) op G.P. located in a store front w exposure/visibility and parking. (51) years of Goodwill! Cash/Ins/PPO/Denti-Cal/HMO pts. \$1K/mos Cap Cks. Gross Collect of \$100K/yr on limited schedule. Seller retiring. **GLENDALE** - Extremely motivated Seller wishes to sell their (4) op (2 eqt'd & 2 plumbed) G.P. office located in a free standing bldg with exposure & visibility. Mixed patient base. Gross Collect \$110K+ on (1-2) days/wk. Excellent starter practice or buy and combine.

HUNTINGTON PARK - (4) op G.P. located in a strip ctr w good signage/visibility & parking. Cash/Ins/PPO/Denti-Cal pts. Gross Collect \$230K+/yr p.t.

SAN FERNANDO VALLEY - (4) op computerized G.P. in a free stand. bldg. w exposure/visibility/signage. Cash/Ins/PPO pts. Annual gross collections \$439K+ on 3½ days/wk. 1-800 Dentist Provider. Seller retiring.

TARZANA - (3) op computerized G.P. Located in a busy shop ctr. Excell. exposure/visibility/signage. Cash/Ins/PPO/HMO pts. 2008 Gross Collect approx. \$600K+ on a (3) day wk. Seller collect. \$960K f.t. in 2006 before her pregnancy. Tremendous upside. [NEW]

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RIVERSIDE COUNTY

HEMET - (5) op computerized G.P. (4) ops eqt'd, fifth op plumbed not eqt'd. Cash/Ins/PPO pts. Located in a strip ctr w good visibility. Digital x-rays & Easy Dental s/w. Annual gross collect approx. \$380K on three days/wk. **SOUTHWEST RIVERSIDE COUNTY** - Several Medical/Dental Bldg. & condo listings available. Call for specifics.

ORANGE COUNTY

IRVINE - (5) op computerized G.P. (2) ops fully eqt'd/(3) plumbed not etq'd. Digital x-rays. Cash/Ins/PPO. Gross Collect \$450K-\$500K/yr. **SOLD**

SANTA BARBARA COUNTY

SANTA BARBARA ORTHO PRACTICE & CONDO - (3) op open bay Ortho office & light and bright office condo for sale. Computerized office. Pano/ Seph eqt'd. Annual Collections approx. \$360K/yr on a (2) day week. (7-9) new starts/mos. Low overhead/high net. Seller transition available.

SANTA MARIA - (4) op computerized G.P. (2) ops eqt'd w newer A-dec eqt, & (2) add plumbed ops. Drop dead gorgeous. Located in a free stand bldg. Dentrix s/w, Digital X-Ray & Intra Oral camera, Pano, (2) Cassette Autoclaves & (2) mobile air abrasion units. Gr. Collect \$300K+/yr on an easy (3) day wk. Cash/Ins/PPO pts. Seller retiring. **NEW**

SAN BERNARDINO COUNTY

UPLAND - (3) op computerized G.P. State of the art & drop dead gorgeous. Located in a shop. ctr. with exposure/visibility & signage. Digital X-Rays & networked ops. Like new Eqt. Open 1 ½ years & has approx. 300 pts. Grossing \$6K-\$8K/mos on a p.t. schedule with no marketing. Seller moving.

SAN DIEGO COUNTY

LA MESA #3 - (5) op computerized G.P. (4) ops eqt'd w newer eqt. 5th op plumbed not eqt'd. In a one story garden style medical/dental complex. Cash/Ins/ PPO & HMO pts. No Denti-Cal. Cap check approx. \$5K/mos. Easy Dental software. 2007 Gross Collect \$552K. 2008 Gross Collect approx. \$900K+.

SAN LUIS OBISPO COUNTY

CENTRAL COAST BEACH TOWN - (3) op computerized G.P. in a very desirable beach community. Cash/Ins/PPO pt. base. 2008 collections projected at \$400K+. Seller refers all speciality work. Tremendous upside. **SOLD**

VENTURA COUNTY

THOUSAND OAKS #3 - (5) op computerized G.P. in a one story prof. bldg. w signage. (4) ops eqt'd with new eqt with a 5th op plumbed. Drop dead gorgeous office w wood & tile floors, granite front counters & designer paints. Fully computerized & networked ops. Dentrix software, digital x-rays & pano. Cash/Ins/PPO & small % of HMO. No Denti-Cal. 30+ new pts/mos. 2008 collect. approx. \$565K. **NEW**

TULARE COUNTY

SMALLER TOWN TULARE CTY (NEAR VISALIA) - (4) op computerized G.P. and free standing bldg. for sale. Located on a main street. Limited competition. Cash/Ins/PPO and limited Denti-Cal. No HMO's. Annual Gross Collect of \$525K+. 15-20 new pts/mos. Seller retiring.

NORTHERN CA *NEW*****

LODI - (3) op G.P. 2008 Gross Collect approx. \$400K.

PETALUMA - (2) op G.P. 2008 Gross Collect approx. \$450K.

STOCKTON - (7) op G.P. 2008 Gross Collect approx. \$1.15M. Cash/Ins/ PPO/HMO pts. \$24K/mos Cap checks.

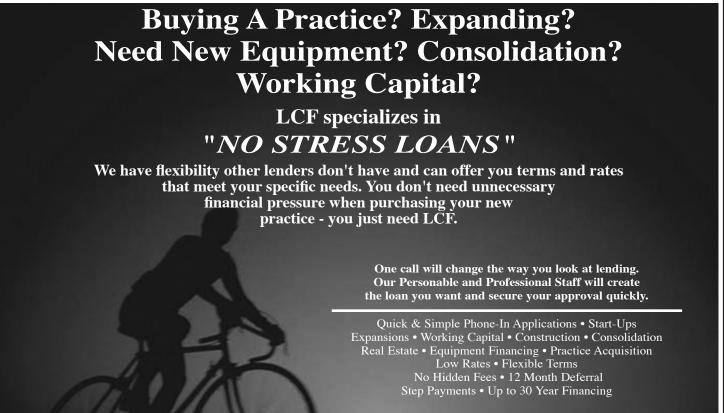
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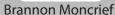
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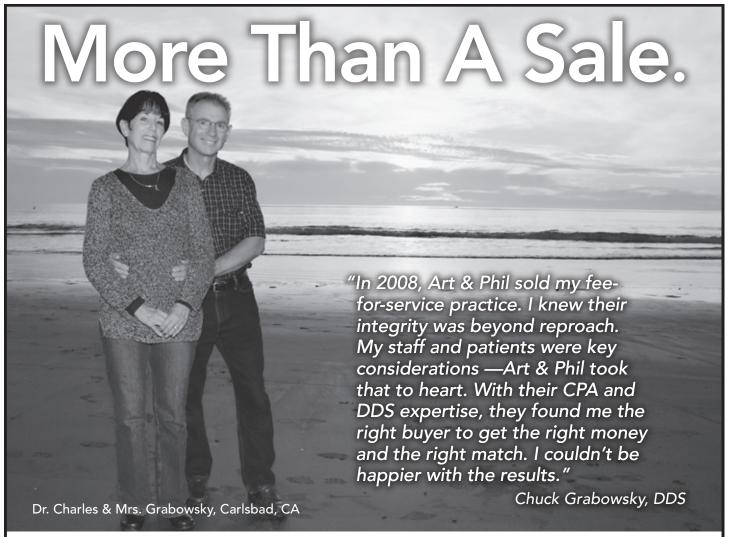
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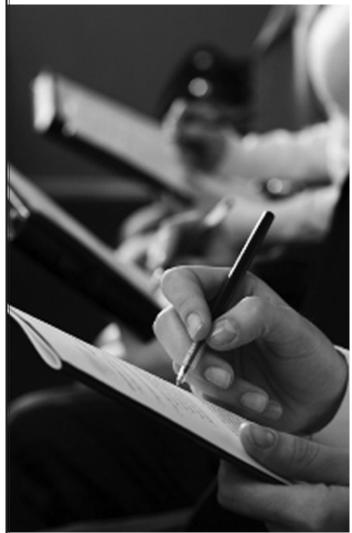
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"Endodontic Concepts/Outcomes", George Bogen, DDS "Micro Implants in Orthodontics", Robin Abari, DDS

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WEDNESDAY, SEPTEMBER 16

"Developing a Differential Diagnosis and Review of Selected Entities in Oral Pathology" Gretchen Folk, DDS

FRIDAY, OCTOBER 23

"Synergy Between NeuroMuscular Occlusion and the Various Modalities in Dentistry for a Predictable, Functional Outcome"
Shamshudin Kherani, DDS, FAGD

WEDNESDAY, NOVEMBER 18

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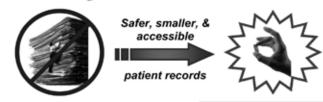
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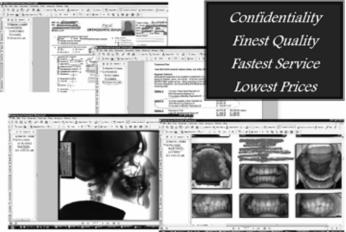
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LAGUNA HILLS GP - 8 fully equipped ops., 1 plumbed not equipped op., in a 3,000 sq. ft. suite located in a 5 story Medical/Dental building. 5 day/wk practice. 56% insurance (PPO), 30% cash and 14% capitation. Computerized with Intra Oral Camera office. Soft Dent software package. Projecting approx. \$1,176,485 for 2008. Property ID #2051.

OCEANSIDE GP - 4 fully eq ops., 1,500 sq. ft. office located in a one story Medical/Dental building. 2 day/wk practice with one day/wk of Hygiene. Approx. 16-20 patients/day. 100% cash. Easy software package. 4-15 year old equipment. Good location. **BUYER'S NET OF \$123,564**. Property ID #1641.

POWAY GP – 6 fully eq ops., 2,351 sq. ft. office located in Medical/Dental building. 4 ½ day practice with 4 day/wk of Hygiene. Associate works 1 ½ day/wk. Approx. 40-45 new patients/month. Computerized with Intra Oral Camera & Digtial X-ray. 60% (PPO) insurance & 40% cash. 5 year old equipment. 30 years of Goodwill. **BUYER'S NET OF \$342,780**. Property ID #2081.

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HEMET GP – GROUP SOLO OFFICE - 2 eq. ops., 2 shared hygiene ops., 2,506 sq. ft. office located in free-standing dental building. 5 yr. old equipment. Retiring Seller, 51 yrs. of goodwill. 56% insurance, 44% cash practice. 20 – 21 new patients/month. Seller collected approx. \$611,179 for corp year ending 9/30/08. BUYER'S NET OF \$179,810. Property ID #1801.

N. HOLLYWOOD GP – 5 eq. ops. & 3 plumbed not eq. ops. in 2,950 sq. ft. computerized suite. Single story, free standing building, excellent location, visible signage, amble parking, and a lab onsite. Intra Oral Camera. Established since 2002. 80% Cash & 20% PPO Insurance. Talented GP Associates & Specialists in place. Collected approx. \$1,020,842 for 2008. BUYER'S NET OF \$214,740. Priced below collections! Property ID #1911..





SAN CLEMENTE GP – 4 eq. ops., 1 plumbed not eq. op. in a 1,400 sq. ft suite located in a 4 story Medical/Dental building. 80% PPO Insurance & 20% Cash. Computerized office with Intra Oral Camera. Dentrix G-3 software. 4 day/wk practice. 11 Years of Goodwill. Collected approx. \$259,251 for 2008. Property ID # 2031.

2.09





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GREATER LOS ANGELES COUNTY

DOWNEY GP – 3 eq. ops., 1 plumbed, not equipped, located in single story medical/dental building. Digital x-ray, intra-oral camera. 50% insurance & 50% cash. 20 years of acodwill. Seller purchased in 1999. 4 day/wk practice. Projecting approx. \$270,832 for 2008. Property ID #1331.

GRANADA HILLS - 3 eq. ops., 1 plumbed, not eq op: 1,130 sq. ft. suite located in a two story medical/dental building. Computerized suite with Intra Oral Camera. Celler vic.ks 2 1/2 days a week. Collected approx. \$217,240 for 2007. Projecting approx. \$179,221 for 2008. **BUYES S NET OF \$47,997**. Property ID #1311.

LOS ANGELES GP/SPEC - Leasehold Improvements Equipment & Charts Only! 3 fully eq. ops, 1 plumbed not eq., in a 1,500 sq. ft. office located in a free standing/sincle story. New equipment. Computerized office with Intra Oral Camera. Good Location. Property ID #1971.

N. HOLLYWOOD GP – 5 eq. ops. & 3 plumbed not eq. ops. in 2,950 sq. ft. computerized suite. Single story, free standing building, excellent location, visible signage, amble parking, and a lab onsite. Intra Oral Camera. Established since 2002. 80% Cash & 20% PPO Insurance. Talented GP Associates & Specialists in place. Collected Approx. \$1,020,842 for 2008. **BUYER'S NET OF \$214,740**. Priced below collections! Property ID #1911.

TARZANA GP – 7 eq. ops. in 2,053 sq. ft. bright, nicely designed suite w/ pleasant views from the 3rd floor. Located in a well established Medical Plaza, off a frequently traveled street for 5 years. 90% Cash & 10% Delta Dental PPO. Priced to Sell!!! Projecting Approx. \$497,435 for 2008. **BUYER'S NET OF \$105,500**. Property ID #1941.

TORRANCE GP/SPEC – 12 eq. ops., 3 plumbed, not equiated., 4,000 sq. ft. office located in free-standing building with excellent street visibility. Highly organized, absence evined practice. 60% insur. (15-20 PPO's), 30% cash & 10% capitation (approx. \$1,000/month). Collected approx. \$1,556,121 in 2007. Collected approx. \$1,393,504 for 2008. Property ID #1671.

VALENCIA/Multi-Spec – 5 eq. ops., 2,000 sq. ft. office located in newer shopping center. 4 days/wk/Gp; 3 days/week/hyg; 2 days/mon/perio; 1 day/mon/ortho; 213,3/mon/pedo, 2 days/mon/endo; & 1 day/mon/oral surg; 45% insur., 35% cash & 10% Capitation. Estab. 2001. 41 yr. old equip. Projecting approx. \$982,168 for 2008. **BUYER'S NET OF \$246,950**. Property ID# 1901.

WALNUT GP/SPEC – Leasehold Improvements & Equipment! Seller moving to a condo suite. 3 eq. ops., 3 plumbed, not equipped. 1,327 sq. ft. office. Large shopping center with Albertson's and Firestone Tires. 10 year lease with two (5 yr) options. Property ID #1611.

ORANGE COUNTY

BUENA PARK – 6 eq. ops., in a 2,100 sq. ft. office, located in a two story duplex building. 5 day/wk practice. 60% PPO Insurance, 31% Cash & 9% Capitation. 20 new prints/mo. 15 years of Goodwill. Computerized practice with Intra Oral camera & Digital X-ray. Dentrix softward. Sellock retiring. Good corner location. Collected approx. \$763,362 for 2008. **BUYER'S NET OF \$163,452**. Property ID #2001.

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Maria Silva, V.P.

BUENA PARK GP – **GROUP SOLO OFFICE**. Seller has 2 eq. ops., shares 1 op with group solo dentist. Total of 1,600 sq. ft. office located in single story, professional building with street signage and visibility. Seller works 3 days/wk, with 19 – 20 new patients/month; 100% Patient Referral. 47% insurance, 7% cash & 46% medi-cal. Collected approx. \$215,001 for 2008. Property ID # 1871.

FULLERTON GP - 7 fully equipped ops., 3 chairs in open pay, 8 plumbed not eq ops., in a large 5,213 sq. ft. office located in a one story free standing building. 45% burgange 50% cash & 5% capitation. 4 day/wk practice. Approx. 30-40 new patients/mo. Projecting approx. \$660,659 per 2008. **BUYER'S NET OF \$251,376**. Property ID #1561.

LAGUNA HILLS GP – 8 fully equipped ops., 1 plumbed not equipped op., in a 3,000 sq. ft. suite located in a 5 story Medical/Dental building. 5 day/wk practice. 56% insurance (PPO), 30% cash and 14% capitation. Computerized with Intra Oral Camera office. Soft Dent software package. Projecting approx. \$1,176,485 for 2008. Property ID #2051.

LAGUNA NIGUEL GP – Leasehold Improvements ² — Leasehold Improvement! Shopping Center location with 3 equipped ops. Seller relocating to condo suite. Good location; busy content Property ID #1851.

LA HABRA GP- 4 eq. ops. in a 2,000 sq. ft., spacious, one story, free standing building. Real Estate is available for sale or lease. Excellent location on a frequently traveled stock w/ large signage. Floors have recently been remodeled. Ace-Dental Software, Intra Oral Camera, and Digital 2 say. 8 Years of Goodwill. 75% PPO Insurance & 25% Cash. Collected Approx. \$289,589 for 2008. Priced to Sell!!! Property ID #2011.

LAKE FOREST SPEC – Leasehold Improvements & Equipment! 5 eq. ops., 1,650 sq. ft. office in a retail/professional center. 8 yr. old Sirona equipment, looks new! Outstanding office; beautiful décor. Seller relocating to larger office. Upper middle class area. Specialty practice only. Froperty ID #1921.

LA PALMA GP – 4 eq. ops., 1 plumbed, not equipped op., 1,556 sq. ft. office in two-story, medical/dental building. 50 Yrs of Goodwill. 4 day/wk practice w/4 days/wk hycical 50% insur., 29% cash, 1% medi-cal. Only PPO is Delta Dental. Long term staff; Retiring Seller! Projecting approx. \$404,372 for 2008. Property ID #1821.

NEWPORT BEACH / STATE OF THE ART PRACTICE – 5 fully equipped ops., 2,310 sq. ft. suite located in a one story Medical/Dental building. 50% insurance & 50% cash. Computerized, Intra-Oral Camera & digital X-ray. 4 day/wk practice with 2 day/wk of hygiene. Excellent Location. Price Reduction!! **BUYER'S NET OF \$130,512**. Property ID #1761.

SAN CLEMENTE GP – 4 eq. ops., 1 plumbed not eq. op. in a 1,400 sq. ft suite located in a 4 story Medical/Dental building. 80% PPO Insurance & 20% Cash. ComputerZed office with Intra Oral Camera. Dentrix G-3 software. 4 day/ wk practice. 11 Years of Goodwill. Collected Approx. (235,251 for 2008. Property ID # 2031.

SANTA ANA GP – 4 eq ops., 1 plumbed not eq. op., in a 1 200 sq. ft. office located in single story shopping center. Computerized office with Intra Oral Camera. 80% including & 20% cash. 4 day/wk practice. Approx. 18-20 new patients/mo. Projecting approx. \$416,785 for 2008. **BUYER'S NET OF \$81,169**. Property ID #1741.

SANTA ANA GP – 6 eq. ops., 4 chairs in an open bay 3 2.0 sq. ft. office in strip shopping center. 5 year old equipment. 60% insurance, 35% cash & 5% capitation. 15-20 PPO's. 5 day/wk office w/Associate 2 days/wk. Very reasonable rent. Collected \$921,189 in 2007. Collected approx. \$704,325 for 2008. **BUYER'S NET OF \$178,760**. Property ID # 1881.

2.09

Web site: www.calpracticesales.com





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Tina Ochoa, V.P.

TUSTIN – Leasehold Improvements & Equipment Only!! 3 Fully equipped ops., 1 plumbed not equipped op., 1,200 sq. ft. suite located in a single story Medical/Dental complex. Approx. 1-2 year old equipment. Seller relocated to a new practice. Practice has been remodel with new paint, baseboard, carpet, and flooring. Beautiful Practice. Price Reduction!! Property ID # 1651.

RIVERSIDE & SAN BERNARDINO COUNTIES

HEMET GP – GROUP SOLO OFFICE - 2 eq. ops., 2 shared hygiene ops., 2,506 sq. ft. office located in free-standing dental building. 5 yr. old equipment. Retiring Seller, 51 yrs. of goodwill. 56% insurance, 44% cash practice. 20 – 21 new patients/month. Seller collected approx. \$611,179 for corp year ending 9/30/08. **BUYER'S NET OF \$179,810**. Property ID #1801.

LA QUINTA - 6 eq ops., in a 2,000 sq. ft. office located in one story shopping center. Well Designed. Computerized office with Intra Oral Camera. 60% insurance & 40% cash 5 day/wk practice with 4 day/wk hygiene. Approx. 70-80 new patients/mo. Projecting approx. 1,132,508 for 2008. **BUYER'S NET OF \$312,848**. Property ID#1491.

LA QUINTA GP/SPEC - Leasehold Improvements & Equipment Only. 3 eq. ops. in 1,000 sq. ft. suite located in a busy Ralph's shopping center. Established as a dental office in 1995. Well established, affluent area World Class Golf, high end resorts and shopping. Dentrix Software & Intra Oral Camera. Property ID #2041.

PERRIS GP – 4 eq. ops., 1,608 sq. ft. office located in shopping center. 2 year old equipment; long term lease. 61% insur. (10 – 15 PPO's, 20% cash & 19% medi-cal. Associate works 3 days/week. Approx. 120 new patients/month. Projecting approx. \$308,928 for 2008. **BUYER'S NET OF \$80,230**. Property ID #1891.

TEMECULA GP – 3 eq. ops., 1,400 sq. ft. office located in 3 story medical/dental building. 6 year old equip. 90% insurance & 10% cash practice. Seller works 3 days/vg with 3 days/wk of Hygiene. Projecting \$531,803 for 2008. BUYER'S NET OF \$94,290. Property ID #1841.

TWENTY NINE PALMS/YUCCA VALLEY GP – Two practices, one with 5 ops, 2,200 sq. ft. office, 20-25 new patients/month, 2 day/wk associate, 20-30 PPO's, estab. 30 years. 2nd office has 6 ops, 3,200 sq. ft office estab. 10 years. 80-100 new patients/month with 2 associates 2 days vk each plus ortho once a month. Both offices have Eaglesoft software and intra-oral cameras; 20 PPO;s include Military Dependents Insurance. Gross collections for 2008 for both were approx. \$1,265,836. Practices to be sold together. **BUYER'S NET OF \$280,418**. Property ID #2091

UPLAND GP/SPEC - 3 eq. ops. & 2 plumbed, not eq. ops.; 1,700 sq. ft. office; large shopping center location. 5 year old equipment; highly upgraded office. Sellers purchased a building; moving practice. Excellent location at major intersection. A must see to appreciate! Property ID# 1721.

SAN DIEGO COUNTY

OCEANSIDE GP – 4 fully eq ops., 1,500 sq. ft. office located in a one story Medical/Dental building. 2 day/wk practice with one day/wk of Hygiene. Approx. 16-20 patients/day. 100% cash. Easy software package. 4-15 year old equipment. Good location. **BUYER'S NET OF \$123,564**. Property ID #1641.

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POWAY GP − 6 fully eq ops., 2,351 sq. ft. office located in Medical/Dental building. 4 ½ day practice with 4 day/wk of Hygiene. Associate works 1 ½ day/wk. Approx. 40-45 new patients/month. Computerized with Intra Oral Camera & Digital X-ray. 60% (PPO) insurance & 40% cash. 5 year old equipment. 30 years of Goodwill. BUYER'S NET OF \$342,780. Property ID #2081.

SAN DIEGO - 6 fully eq ops., 2,750 sq. ft. office located in a busy shopping center. Computerized with Intra Oral Camera & Digital X-ray. 80% insurance & 20% cash. Approx. 20-25 new patients/mo. 4 day/wk practice with 5 days/wk of hygiene. Projecting approx. \$1,083,431 for 2008. BUYER'S NET OF \$382,158. Property ID #1691.

VENTURA, SANTA BARBARA & SAN LUIS OBISPO COUNTY

BEAUTIFUL OJAI VALLEY - Its amazing how many people know Ojai because of "The Tennis Tournament" (oldest in the country), "The Music Festival", and last but not least "The 6 Million Bionic Woman". 4 eq. ops., 1,525 sq. ft. office. Computerized office with Intra Oral Camera & Digital X-ray. 75% insurance & 25% cash. Approx. 10-15 new patients/month. 4 day/wk practice with 3 days/wk of hygiene. Projecting approx. \$497,774 for 2008. **BUYER'S NET** OF \$168,252. Property ID #1471.

SIMI VALLEY GP – 2 eq. ops., 2 plumbed, not equip 1.265 sq. ft. office in shopping center. 70% insur. (15-20 PPO's) & 30% cash practice. 9-10 new patients/month. Approx. 10 year old equipment. Seller works 4 days/wk. Property ID # 1791.

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- 2. Avoid using only an email address for contact, using a phone number increases response dramatically. Sending email takes too much time & effort.
- **3. Don't repeat the same ad** over & over...it is better to change it or, if running multiple ads in a single issue, avoid repeating them. Doctors dislike redundancies (they tell us this all the time).
- **4.** Use spell check and check your contact info to make sure it's right. Many ads are submitted online w/ typos, incorrect phone numbers or lack contact information completely.
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NORTHERN AND CENTRAL CALIFORNIA

ALTURAS: - For Sale - General Dentistry practice. 2007 collections were \$551,00 with adjusted net income of \$202,000 on 3 1/2 days a week with same number of hygiene days. Owner owns the building and has practiced in Alturas since 1985. Owner will consider selling building with the practice.

CONCORD: - For Sale - General Dentistry practice. 2007 collections \$444K, iwth an adjusted net income of \$126K. Office 982 sq. ft., 4-hygiene days, 3 equipped ops, Intra-oral Carona, Pano, Office digitalized.

DANVILLE: - For Sale General Dentistry Practice. This practice is located in a stable, growing, affluent area. Collections for 2007 were \$593K with adjusted net income of \$2255 % overhead. Office has 990 sq. ft., 3 equipped ops., 4th available. Owner to retire.

FAIRFIELD: - For Sale - Endodontic Practice and Condominium Unit. This endodontic practice is located in an upscale professional office complex. The owners condominium occupies 1,770 sq. ft. There are 4 equipped treatment rooms with an additional 5th room available. The 2007 gross receipts were \$885,000 with \$426K adjusted net income or profit. Owner will stay for transition to introduce buyer. Owner is retiring.

FRESNO: - For Sale - General Dentistry IV Sedation Practice. 2007 collections were \$1,250,00 with a \$450,00 adjusted net income. Seller is looking for either an outright sale or a buyer to purchase 1/2 of the practice. Buyer will need IV sedation skills or have been trained to provide IV sedation. The facility is 1,500 sq. ft. with 5 equipped operatories and 7 days of hygiene. Most new patients are referred by existing patients. Patient retention on this type of practice is very high. Call for details regarding this excellent opportunity.

FRESNO AREA: - For Sale - General Dentistry Practice. This outstanding practice has annualized collections of \$1,921,467 in 2008 with \$798K adjusted net income. The office has Dentrix, Laser, Intra-oral camera, digital x-ray and pano. Building may be available for sale. Call for details. Owner is retiring.

FREMONT: - For Sale - General Dentistry Practice. This practice was established in 2004 with all new leaseholds and new equipment at a cost of approx. \$450K. There are 5 operatories to with 3 rooms presently equipped in 2,000 sq. ft. The sale price is mainly based on the payoff of the loans. This operatories is ideal for moving an exhisting practice or as a start-up practice at a very reduced cost. The office is well designed and tastefully decorated.

GRASS VALLEY: - For Sale - This Periodontal Practice is located in a very desirable growing community. 2007 collections \$714K with adjusted net income of \$306K, 57% overhead. practice has been in its present location fo the past 28 years. Office consists of 1,500 sq. ft. 3 ops, Intra-oral camera. Practice has 5 days of hygiene.

GREATER TWIN CITY AREA NORTH OF SACRAMENTO: - For Sale - General Dentistry Practice with building available. Practice located in its present high visibility location over 30 years. 1,800 sq. ft., 5 ops., 4 hygiene days. 2007 Collections over \$500K, with 53% overhead. Owner/doctor to retire.

I-80 CORRIDOR: - General Dentistry Practice. If you are looking for a small satellite office or if you want to pay a minimum amount as a start up practice this is a perfect opportunity. Approximately 450 to 500 patients in this 4-op office located in a Medical/Dental complex. Two rooms equipped. 1,100 sq. ft. Practice has operated in its present location for 17 years. 2007 GR were \$135,000. Asking price only \$125K.

LINDSAY: - For Sale - General Dentistry Practice and building available. This is a 5 operatory in approx. 3600 sq. ft. building office building. The practice consists of approx. 34%Medi-Cal patients. 2006 collections were over \$800,00. Easy Dental Software and intra-oral camera. Pictures of office building available with appraisal.

MADERA: - For Sale - General Dentistry Practice. 2,500 sq. ft owner occupied building. 7 equipped operatories, Laser, Intra-Oral camera, Dentrix Software, with 12 days of hygical week. 2006 gross receipts \$1,102,942 with adjusted net income of \$455K. Owner would like to sell and work base a couple of days a week. Building also for sale.

MADERA: - For Sale General Dentistry Practice. Established 14 years ago. 2007 Collections \$449K, adjusted net \$192K, 56% overhead. 1,650 sq ft, 3 ops, intra-oral camera, digital x-rays, Eaglesoft software. 2 hygiene days. Owner moving out of state.

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MADERA COUNTY: - For Sale General Dentistry Practice. This outstanding practice has annualized collections of \$1,921, 467 in 2008 with \$798K adjusted net income. The office has Dentrix, Laser, Intra-oral camera and Pano. Building may be available for sale. Call for details. Owner is retiring.

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NORTHERN AND CENTRAL CALIFORNIA (con't)

MODESTO: - For Sale- General Dentistry Practice. 2007 collections 687,642 with adjusted net income of \$259K. Practice overhead only 62%. This practice is located in high desirable location consisting of 4 equipped ops. in 1,275 sq. ft. Office equipped with intra-oral camera, Digital & X-rays, Dentrix software-purchased in 2006. Practice has operated at its present location for the past 30 years. Owner to relocate.

MODESTO: - For Sale- General Dentistry Practice. 2007 collections \$371K with an adjusted net income of \$190K 48% overhead. 2-hygiene days, 35 years in same location. Owner to retire.

NORTHERN CENTRAL CALIFORNIA: - Periodontal Practice. This office consists of 2,000 sq. ft. in an excellent location. There are 3.5 days of hygiene. Office remodeled only 5 years ago. Office has been its present location for more than 25 years. 2007 GR were \$500K.Wonderful opportunity in a rapidly growing and desirable community. Owner is retiring.

OROVILLE: - For Sale- General Dentistry Practice. If you are a new Graduate or are looking to get away from the big city, you should look at this practice. Doctor has worked three days a week for many years and is ready to retire. 2007 Gross Production was \$343K with 98% collect. Office is modern, attractive, efficient, and computerized. 3 Ops-chairs, lights, and units are three years old. No HMO's or Govt. programs. All endo, perio, and most surgery referred out. Dr. reports over 1800 active patients with three days of Hygiene. Seller's interest in building is also available for sale. Eighteen mile away from Chico State University.

PORTERVILLE: - For Sale - General Dentistry Practice and building available. Practice was established in 1997. There are nine equipped operatories in 4,000 sq. ft. Patients base is mainly made up of Medi-Cal patients. 2007 collections were \$1,396,000 with and adjusted net income of \$605,000. There are 4 days of hygiene seeing 15 patients per day. Owner is moving out of area. Picture of the building are available with the appraisal.

RED BLUFF: - For Sale - General Dentistry Practice. This practice is located in a freestanding building on a bluff over looking the Sacramento River. There are 8 ops. With 10 days of hygiene. Seller has practiced in Red Bluff for 36 years. 2007 collections were \$1,250,000. Bldg is also for sale with 100% financing available. Owner is retiring.

RED BLUFF: - For Sale - General Dentistry Practice. 2007 collections \$201K, \$109K adjusted net income. Office sq. ft. 990, with 3 equipped ops, Pano. Practice has been operating in its same location for 28 years. Owner to retire.

REDDING: - For Sale - General Dentistry Practice. Office space is 1,950 sq ft with 5 ops, Eagle soft software, 5 hygiene day. 2007 Gross Receipts \$615K. Owner doctor to retire. Owner started practice in 1963.

REDDING: - For Sale - General Practice-This practice is located on the Sacramento River in Redding. 2007 Gross Receipts were 1 million with \$315K adjusted net income. There are five operatories in this 2,500 sq. ft. building. The practice reports 1,731 active patients and 14 new patients per month with 8 days of hygiene per week. The practice features Dentrix software, digital X-ray and digital Panolypse. Pictures are available. Doctor is retiring.

SOUTH LAKE TAHOE: - For Sale - General Dentistry Practice. 2007 Collections \$534K. Office is 647 sq. ft. with 3 ops. Practice has been in its present location for the past 26 years. Owner to retire.

TULARE: - For Sale - General Dentistry Practice and building available. This 4 operatory office is located in approx. 1,650 sq. ft. free standing dental building. Approx. 70% of the patient base is Medi-Cal. 2006 collections were \$541K. Easy Dental Software and Intra-Oral Camera. Pictures of office building available with appraisal.

TURLOCK: - For Sale - General Dentistry Practice. Located in a professional complex on a major thoroughfare. 2007 Collections \$663K adjusted net income of \$230K, with corrected at 65%. Practice has been in present location for the past 18 years. Office has 1,800 sq. ft. with 6 operatorics and approximately 1,300 active patients.

SOUTHERN CALIFORNIA

CAMARILLO: - For Sale - General Dentistry Practice. Great living in upscale coastal community. The practice is located in a professional complex near a hospital. Annual receipts have increased each year with 2008 projected at \$500K. Office involves 1,495 sq. ft. (leased) that is professionally decorated. There are 3 fully equipped ops with room to expand. Digital X-rays, Panorex & Intraoral Camera. Practice averages 12 new patients per month. Owner to retire.

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PASADENA: - For Sale- General Dentistry Practice. 2007 Collections \$516K with an adjusted net income of \$162K. Office located in affluent location with renewable lease in a fill sequipped with 3 operatories, Panorex, and has 5 hygiene days. Practice located in a new location with all new leasehold improvements. Office is located near previous site. Office in previous location 41 years. Owner to retire.

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VENTURA: - For Sale - General Dentistry Practice. 2007 Coss Receipts \$902,005. Located in large shopping center. Office space is 1,350 sq ft it has 4 operatories, Koda Contract Cont

YORBA LINDA: - For Sale General Dentistry Practice 206 Gross Receipts \$773K with adjusted net income of \$287K only 62% overhead. 2000 sq ft with 5 equipper tement rooms, Dentrix software, laser, intra-oral camera, and pano. Entire staff certified in Invisalign.

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Do You Owe Use Tax?

If you buy any of your materials, supplies, dental laboratory products, or equipment from businesses outside California who do not charge California sales or use tax, then you are directly responsible for paying the use tax to the BOE. Publication 123, *How to Identify California Use Tax Due*, explains how to examine your records to determine whether use tax is due on your purchases from out-of-state businesses. This publication is available on the BOE's website at www.boe.ca.gov.

How Do You Pay the California Use Tax?

You may report and pay your use tax directly to the BOE on the use tax return in publication 79B, *California Use Tax*, which can be found on the BOE website. If you make frequent taxable purchases from out-of-state businesses, you should register with the BOE and obtain a Consumer Use Tax Permit. The BOE's Taxpayer Information Section staff at 800-400-7115 can help you with your application.

For use tax liabilities not more than one year old, you may report and pay your use tax through the Use Tax line on your California Income Tax Return.

Can You Limit Your Use Tax Exposure?

Yes. If you are a California dentist that is not required to hold a seller's permit and have use tax liabilities, you are encouraged to take advantage of the benefits available by participation in the In-State Voluntary Disclosure Program *before being contacted directly by the BOE*. These benefits include a reduction in the look-back period used for calculating use tax owed from eight years, or longer, to a maximum of three years. Benefits also include a waiver of late filing and late payment penalties.

However, once you are contacted by the BOE regarding an unpaid use tax liability, you are no longer eligible to participate in the In-State Voluntary Disclosure Program and will not be afforded these benefits. Additionally, your acceptance to the program must be approved prior to making your payment for back use taxes. If you report and pay use tax directly to the BOE or on your California Income Tax Return prior to acceptance, you will not be eligible for participation in this voluntary program. Contacting the BOE is the first step!

For application forms and publications, call the BOE's Taxpayer Information Section staff at 800-400-7115 or you can visit the BOE's Voluntary Disclosure of Use Tax for In-State Consumers website: www.boe.ca.gov/sutax/isvdprog.htm.



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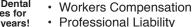
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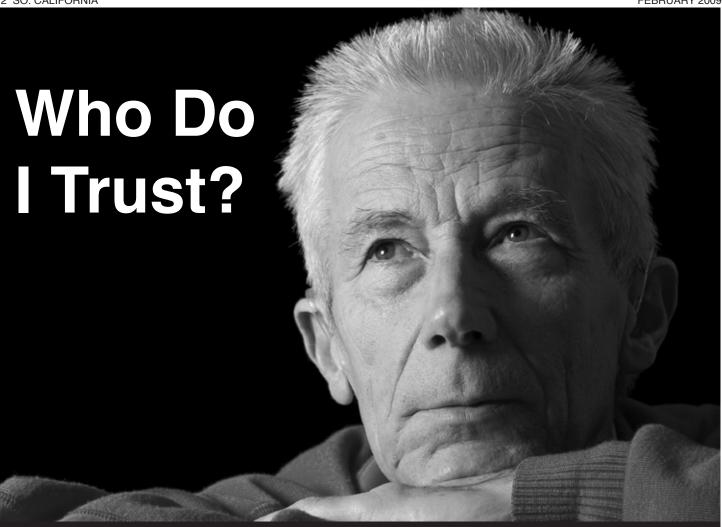
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- 5947 Southern Humboldt County's Garberville \$65k buys practice averaging \$365k/yr in collections on 3 day week. 2 days of Hygiene. 80% Private pay.
- 5949 Growing Sacramento Foothill community. Beautiful 6 op facility. 6.5 days/week of Hygiene. Large patient base.
- 5954 North Sacramento's Uptown. This is a goldmine. Established 42 yrs in same neighborhood. Virtually no competition. Refers out \$50k+ in Endo.
- 5956 Sacramento's El Dorado Hills Hi tech Dental office. \$140k acquires "turn key" high tech office" in upscale area. Fully computerized,
- 5957 Walnut Creek Managed care. Best location. Consistent \$790k/yr performer. Profits of \$175k on collections of \$377k first 6 mo. of 2008.
- 5958 Tracy 7 year old practice. \$150k invested here. Absentee owner. Projects \$390k in collections. Had done very well when Owner is here.
- 5959 Sunnyvale Collected \$1.46 mil for 12 mo's. 6 Ops with 7th available
- 5960 San Jose Tracking \$2.75+ mil in 08' 7 Ops. Great location.
- 5961 Antioch 2008 shall collect \$300k on 3 day week.
- 5962 San Francisco's So. Bay. 2 office practice shall collect \$4.25 mil in 08'. Strong relationships with Unions.
- 5963 Santa Rosa's Rincon Valley Long established & housed in 3 yr old custom designed building. 4 equipped Ops, plumbed for 2 more.
- 5964 Santa Rosa's Doctor's Park. Great start up opportunity. Centrally located, this opportunity consists of a fully furnished and equipped 3 Op dental suite. 100% ownership in equipment and 1/8th ownership in R.E.
- 5695 Contra Costa County's Interstate(80) Near Hilltop Mall. On 26.5 hour week, Annual collections have averaged \$640k with Profits of \$300k year from 2005 thru 2007.
- 5966 Merced-Long establish practice. Collected \$420k last yr w/50+ net profit.

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- 3012 Apple Valley area HMO \$20k Cap checks per month. R.E. in newly renovated office available at \$1,5k. Practice \$950k.
- 3047 Korean G.P.@ 101 & Vermont. Est 30+ yrs.Senior Seller refers out a lot.
- $3058-San\ Bernardino\ area\ Practice.\ Across from\ large\ local\ hospital.\ 1,316\ sq.\ ft.,3$ operatories, 2 equipped.\ Office is modern with digital X-ray and camera.
- 3082 Escondido Area- DDS Partnership on Sure fire success.
- 3087 No. Hollywood Valley Village. Emergency sale. 3 Ops. Free standing building. Established many years. Gross \$400k+, F.P. \$260k. Make offer
- 3107 West LA. Grossing \$850k. 6 Ops. Hi visibility storefront . Valuable Real Estate also for sale. Seller will transfer over 1 year period.
- 3108 Palm Springs/Palm Desert GP. Grossing \$1.2mil. Gorgeous state of art. F.P.50 % \$600k or for 100 % \$1,200,000
- 3109 Pico/Wilshire near Hoover. PT GP Grossing \$100k. Hispanic area. 4 Ops. 100's of patients. "Cash". F.P. \$85k.
- 3114 Orthodontist Grossing \$800k, net \$400k. LA area.
- 3125 Redlands. Hi visibility Shopping ctr. Beautiful 4 Ops.Grossing \$60k/mo.
- 3126 Hemet Shopping center. Some HMO 4 Ops First class.
- 3130 Covina/Azusa GP established many years. Shopping center. 1,500 sq. ft., 6 Ops, 4 equipped. Only \$2,500/mo rent. Thousands of autos pass daily. Hi identity corner. \$300k FIRM.
- 3131 Anaheim. Est 40 yrs.1,100 sq.ft.,\$1,700/mo.3 Ops,Ball Rd busy interstn Gross \$360k/2 day wk.30 patients p/wk. panograph & Cepth paid \$50k.

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- 3137 Chino Hills. New shopping ctr. Absolutely gorgeous. \$450k make offer.
- 3140 San Marino Pasadena/Arcadia. Grossing \$850k. Est. 36 yrs. Classic Crown and Bridge. 6 Ops. 2,220 sq.ft. Free standing building on famous Bl.- busy intersection. FFS - w/ few PPO's. Full price \$900k.
- 3147 Fantastic Location. \$1 million for sure within 36 mo. Seller motivated.
- 3148 So. Bay/Torrance area. PT time.\$15k/mo. Est. 10 yrs.
- 3149 Riverside/Moreno Valley GP. Grossing \$1mil+. Group practice.
- 3150 San Pedro GP Established 27 yrs. Works 4 days. Cash, Insurance & PPO's. No Denti-cal, No HMO's. Refers out Molar Endo, O.S., Ortho. Hi visibility location. 1,700 sq.ft., 2 Ops digital Adec unit.
- 3157 Specialist/s Wanted to purchase or set up Practice on terms that would provide handsome income. Anaheim Hills. Hi-visibility shopping center Location. Next to Starbucks. Gorgeous 4 Op office.
- 3158 Glendale GP on busy intersection. Full time D.D.S. Low rent.Bargain
- 3159 Sunland Near Fwy, Grossing \$200k+, Store front, Hi identity, 3 Ops.
- 3161 Thousand Oaks GP. in large shopping ctr. Gross \$500k+ refers out.
- 3163 Coming Up! Beverly Hills \$250k+. Est. 40 yrs. 3 Ops. Nice opportunity.
- 3164 GP. Temecula/Murrieta area. Currently collecting \$30k/mo. Ins & cash only. 1,700 sq.ft., 5 Ops. Located in shopping center.
- 3165 San Clemente. \$800k+ in .1,600sq.ft. beautiful 4 Ops, room for 5th.. 40 50 new
- 3168 Apple Valley/Hesperia LOCATION LOCATION LOCATION. 6 Ops vacant.
 Previously \$900k. Mexican market. 100's of shopping ctr patients. F.P \$85k
- 3143 Palmdale/Lancaster Super fast growth area within Palmdale and Lancaster. Bull dozers moving 360 degree around 2 yr new shopping ctr across street from a \$100 mil new hospital. Sweetheart lease in high growth area. Absentee Seller had to quit marketing because associate could not handle more than 15 patients/day.
- 3166 San Diego/El Cajon (Emergency Sale) Hi traffic Shopping center.
- 2,900 sq.ft., 10 Ops. Like new 4 yrs. Grossing \$50k/mo. Near two fwys. F.P. \$550K. Hi tech office.
- 3167 Santa Barbara 12 Ops in one of Largest Shopping centers in S.B. Most all specialty work referred out Entrepreneur Full time DDS will do \$2 million. Bargain at \$900,000 firm.
- 3169 G.P. -Hi Traffic Location 3 Ops. Low rent. . Growing Practice. Lots of room for growth. Refers out Pedo & O.S. F.P. \$320k

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