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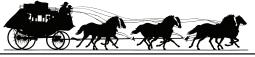
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FRESNO COUNTY

CENTRAL VALLEY/So. FRESNO CTY - (3) op comput. G.P. w newer refurb Belmont eqt, digital x-rays, & Dentrix s/w. In a town of 17,000 w very ltd. competition. Built out in mid 2009. Already collects \$10K+/mos on a ltd. sch. Cash/Ins/PPO. No HMOs or Denti-Cal. Town is loaded w cash & PPO pts who work @ the prisons & hospital. This is a gold mine for the right full time Buyer. Seller's plans have changed. **NEW**

KERN COUNTY

BAKERSFIELD #22 - (5) op computerized G.P. (3) ops fully eqt'd, 4th eqt'd with chair and x-ray, 5th plumbed. Retail location with exposure/visibility and signage. Cash/Ins/PPO/Denti-Cal. Gross Collect approx \$200K/yr on (2) days/wk. Seller to concentrate on

BAKERSFIELD #23 - (12) op comput. G.P. Prime retail ctr. w excellent exposure/visibility & signage. Cash/Ins/PPO pt. base. Gross Collect. \$2.0M+/yr. Digital X-rays & Pano, paperless office, fully networked, & efficient modern design. Excellent advertising campaign in place with tons of new pts. Excellent long term experienced staff in place to assure Buyer's success. Will also consider a 50% Partnership.

BAKERSFIELD #24 - (4) op comput. G.P. located in a strip center w exposure/visibility & signage. (2) ops eqt'd w newer ept., (2) add. plumbed ops. Cash/Ins/PPO pt. base. Gross Collect \$200K+/yr on (3) -(4) days/wk. Low rent. Seller retiring, but will assist w transition.

LOS ANGELES COUNTY

ALHAMBRA #2 - (2) op G.P. located on the street front side of a small one story medical/dental building. Some exposure and signage. Mostly cash pts with some Ins and PPO. 2009 Collections of \$140K on a very limited schedule due to seller's health. PENDING

NORTH L.A. CTY - (5) op comput. G.P. located in a shop. ctr. w excellent exposure/visibility & signage. Great parking! Limited competition! Annual Gross Collections in the range of \$800K+ to \$975K+. Cash/Ins/ PPO/HMO & very small amount of Denti-Cal. Mos Cap checks \$5K+. Seller retiring. **SOLD**

NORTHRIDGE - (4) op comput. G.P. located in a smaller prof. bldg. on a heavily traveled main blvd. Bldg. is easiliy accessible & has ample free parking in rear. Cash/Ins/PPO pt. base. (17) years of Goodwill. 2010 Gross Collect projected at \$440K+. Selling due to health. Seller will assist w transition. PRICE REDUCED. PENDING

RESEDA #6 - (3) op computerized G.P. located in a well known, easily accessible professional building. Cash/Ins/PPO patient base. Annual Gross Collections \$200K part time. Excell starter or 2nd office. **NEW**

SANTA CLARITA - (6) op comput G.P. in a free stand. bldg. (4) ops eqt'd w newer Belmont eqt. w (2) add. plumbed not eqt'd. ops. EZ Dental s/w, networked ops, digital pano & x-rays. Mixed pt. base. Gross collect \$20K-\$25K/mos & growing. Shares waiting room w M.D. who refers many pts. NEW

TEMPLE CITY - (3) op turnkey office for sale. Located in a strip center w exposure/visibility & signage. (4) year old eqt. Location has been a dental office for 13+ years. Many walk-ins. Previous successful DDS @ this location bought a bldg.

WEST HILLS - (3) op comput G.P. located in a Prof. Bldg. Cash/Ins/ PPO pt. base. 2010 Projected Gross Collect \$325K on a part time schedule. Digital x-rays & Dentrix s/w. Newer leaseholds. Seller retiring but will transition. **NEW**

VALLEY VILLAGE (SHERMAN OAKS) - (4) op computerized G.P. located in a free standing bldg. on a major boulevard. Cash/Ins/ PPO patient base. Annual gross collections \$475K+ on a 3 1/2 day/ week. Seller is a 1-800 DENTIST Provider. Seller retiring but will assist in transition. PENDING

RIVERSIDE COUNTY

LAKE ELSINORE - pride of ownership, state of the art (4) op comput. G.P. located in a shop. ctr w exposure, visibility & signage. (3) ops eqt'd w nearly new Belmont eqt, 4th op is plumbed. Networked ops, digital x-rays & a Quick Vision Imaging System. Cash/Ins/PPO & HMO pt. <u>w</u> mos. CAP of \$1.2K. Approx (20) new pts/mos. 2010 Gross Collect approx. \$300K p.t.

ORANGE COUNTY

ANAHEIM #1 - (3) op computerized G.P. Low overhead office. Cash/Ins/PPO/Denti-Cal patient base. Annual Gross Collections exceed \$260K/yr on p.t. schedule. *REDUCED*.

ANAHEIM #2 - (4) op computerized G.P. and free standing building. Located on a major blvd. with heavy traffic. Excellent exposure/ visibility/parking. Cash/Ins/PPO/Kids Denti-Cal patient base. New equipment. Dentrix s/w & intra oral camera. Digital ready. 2010 Projected Gross Collections \$240K+ on a 3.5 day week.

SAN BERNARDINO COUNTY

HIGHLAND #1 - (3) op G.P. 2 ops eqt'd with newer eqt, 3rd op plumbed and eqt'd with an older chair & an x-ray. Shop. Ctr. location. Cash/Ins/PPO & a very small % of Healthy Families. (18) new pts./ mos. Annual Gross Collect. approx \$250K. **SOLD**

UPLAND #3 - (5) op comput. G.P. & Speciality Pract. located in a free stand bldg. Cash/Ins/PPO/HMO/Denti-Cal pt base. \$2K+/ mos in Cap Ck. 2 days/wk G.P. 1-2 days/wk Endo. 1-2 days/mos O. S. and 1-2 days/mos Pedo. Excell situation for G.P. who likes to do Endo. Annual Gross Collect \$525K-\$625K. NEW

SAN DIEGO COUNTY

NORTH COUNTY - (4) op computerized G.P. located in a shop ctr with excellent exposure/visibility and signage. Annual Gross Collections of \$900K+. Dentrix s/w. Digital x-rays, and paperless office. Cash/Ins/PPO/HMO patient base. Cap Cks of \$3-4K/mos. **NEW**

VENTURA COUNTY

WESTLAKE VILLAGE #2 - (4) op computerized G.P. (3) ops of newer eqt/4th op plumbed. Very upscale office. Cash/Ins/PPO pts. 20-24 new pts./mos. Digital X-rays. Networked ops. Gross Collections \$600K+. SOLD

WESTLAKE VILLAGE #3 - Well maintained (4) op comput. G.P. in a smaller prof. bldg. (3) ops eqt'd/4th plumbed. Newer eqt. digital x-ray, eye illumination system & central nitrous. Cash/Ins/PPO & Smile Saver pt. base. Gross Collect \$200K+ p.t. Seller retiring. **Soll**

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Experienced \"pedo assistant \" needed to start Jan 3rd in East LA/Boyle Heights. Please email PAPdentalCorp@gmail.com.

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PRACTICES FOR SALE – February 2011

Attention SELLERS: We have many qualified Buyers desiring to purchase a practice in San Diego County. Call today for a complimentary consultation.

SAN DIEGO – NORTH COUNTY – JUST LISTED!! <u>ENDODONTIC</u> Practice available. Established 25+ years. Very attractive Professional Bldg. with lots of windows. 2 equipped Ops and 1 plumbed. Includes microscope. This part-time practice is an excellent opportunity as a satellite office or "startup".

SAN DIEGO – LA MESA – NEW LISTING!! Established **GENERAL** Practice situated in attractive Professional Bldg. on busy thoroughfare. Combination of CAP, PPO, and Fee-for-Service. 4 Ops in 11 sq. ft. Operated 2 days per week. Absentee owner desires immediate sale!!

SAN DIEGO–CLAIREMONT Area – Situated in strip center in a heavily populated residential community. This **GENERAL** Practice has 3 equipped Ops, and Digital PA and Pan X-Rays. Owner desires quick sale and practice is priced accordingly!!

TEMECULA – **TENANT IMPROVEMENTS & EQUIPMENT**. 5 Ops total (4 with ADEC Cabinetry). 2 periapical X-rays. Situated on the first floor of two-story Professional Building. Owner anxious for immediate sale. ONLY 80k!!!

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Canoga Park – Long-established private practice w/1st floor visibility, walk-in traffic & some HMO income. Starter opportunity with selling price below \$150,000.

Burbank – Rare Burbank opportunity. Long established private practice. 5 ops. Busy shopping center. Priced to sell immediately.

Encino – 2 equipped ops + 1 plumbed in prestigious medical bldg., some charts included. Great starter opportunity or bring your patients into a beautiful suite. Reasonable rent.

North Hollywood - Equipment & Leaseholds w/charts! Long-estab practice in busy shopping center. 3 ops + x-ray room. Visibility; walkins; pole sign. Priced under \$200k

North Hollywood - Strip center location on busy street. 5 ops plus x-ray room. Good visibility. Revenues of over \$40k/mo. Priced for immediate sale.

Northridge – Equipment and leasehold only. Fully designed dental office with 3 ops fully equipped. A very inexpensive way to establish your practice.

Reseda - Selected PPO's accepted in this 100% private practice with over 35 years of goodwill. 3 hygiene days/wk. Revenues between \$35-42/mo on part-time schedule.

Sunland - 1st floor private practice with over 25 yrs of goodwill. 4 ops. Busy office. Some ortho revenues. Income over \$40k/mo on part-time schedule. Clean.

Van Nuys - Low cost practice opportunity w/ 25+ yrs of goodwill. Disability forced sale. 1st floor location with sign. Monthly revenues over \$20k/mo. Some HMO's.

Ventura/Santa Barbara & San Luis Obispo Counties

Simi Valley - This one has it all! Location, sign, modern equipment, computerized, monthly revenues exceed \$40k/mo. Revenues ready to explode. Call now.

Oxnard (upcoming) - Call us now and get your name on the list before this one sells! 1st floor...5 ops...Revenues \$50k/mo...6 ops...busy. Ideal for absentee owner.

San Luis Obispo (upcoming) – Private only practice. 25+ yrs of goodwill. Active hygiene program. Revenues exceed \$35k/mo. Seller transition available.

San Bernardino, Riverside & Surrounding Areas

Fontana – This one has it all!!! Free standing building. Large sign. State-of-the-Art equipment w/digital x-rays. Multi-op facility. Revenues exceed \$60k/month. Call now!

Rialto – Free standing bldg. w/street visibility. Modern office design & equipment. Low fixed overhead. Over 12 years of goodwill. Seller works limited schedule w/no promotion.

Riverside - Neat office w/3 ops. Free standing building. Equipment & leaseholds only. Excellent for first time owner.



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Practice Sales & Appraisals

Los Angeles & Surrounding Areas

Beverly Hills (upcoming) - Private only. Seller works p.t. sched. Revenues of \$40k. 3 op modern gem w/digital x-rays. Must see!

Hawthorne – Free standing building...Super large pole sign...Practice established over 25 years...One of THE busiest streets in LA County. 4ops + room for growth.

Huntington Park - High revenues! Large upside! Low overhead!! Near Florence & Pacific. With revenues of \$700k/yr on p.t. sched. Ready to be Crazy busy? Call now!

Inglewood – Private practice w/1st floor location. Ideal for absentee owner. Revenues of \$35k/mo on part-time schedule. Low cost....low overhead.

Los Angeles – 5-op practice in visible prof. bldg., collecting \$17K per month; great growth potential in an area with changing demographics; over 30 years of goodwill; bargain price!

Los Angeles – Near LAX. Visible 1st floor location. Growing practice with revenues of \$25k/mo on part-time sched. Priced for immediate sale.

Los Angeles (East) – 30+ years of goodwill. Seller retiring. Walk-ins. Hispanic Area. Large sign available. Seller owns bldg and willing to offer low cost rent.

Los Angeles (West) – Private practice of 30+ years. On major thoroughfare. 3 modern equipped ops; revenues of \$40k/mo part-time. Transition available.

West Covina - 1st floor location. Very neat office w/3 ops. Equipment & leaseholds for complete turnkey opportunity. Excellent for first time owner.

Orange County & Surrounding Areas

Brea - Leaseholds only. 3 ops plus room to expand. Nice design. Low cost long-term lease available. Priced for immediate sale.

Fullerton & Newport Beach - Bank Repos! This bad loan may be your good luck. Selling for cents on the dollar! Call if looking for a deal!! Equipment, leaseholds, patients records, established staff & more.

Mission Viejo (upcoming) - 35+ yrs of goodwill. Private only patients. 3 hygiene days/week. 4 equipped ops. Low rent rate. Seller retiring. Call now!

San Diego & Surrounding Areas

Carlsbad/ Escondido area (upcoming) - Call us now if ready to step up!

Temecula – Must see. Revenues exceed \$65k/month. 15+yrs of Goodwill. Thousands spent on Tenant Improvements; State-of-the-Art Office & Equipment. Shopping center.

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SANTA MONICA: Well established & Doctor Retiring! In a Professional building. Heart of L.A., Just 2 miles from the Beach! Asking \$260,000.

LONG BEACH: General or Perio. Long established, Doctor Retiring! Great Location, Across from CSULB. Low Lease Rate. Make an Offer! Asking \$90,000.

SAN BERNARDINO, New Listing: In a Nice Area of San Bernardino, Just off Hospitality Lane!! 4 Op General Practice. Asking \$195,000.

HACIENDA HEIGHTS, New Listing: PPO & HMO! 2 Ops. Asking \$169,000.

TUSTIN, New Listing: Lease Hold Sale. Off 55 & 5 Fwy! Asking \$65,000.

WEST COVINA: Great location, good visibility! Asking \$59,950.

ORAL SURGERY, HUNTINGTON BEACH: Great location! Professional building near two busy intersections. Seller relocating. Asking \$695,000.

IRVINE: Seller retiring after almost 30 years! Quality oriented, largely cosmetic practice. Grossed about \$1.3 million in 2009. Asking \$1,250,000.

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\$3,050,000 Collections

Listings Currently Available:

Listings Currently in Escrow:

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Escondido	5 Ops	\$758,000 Collections	Carlsbad	6 Ops	\$590,000 Collections
Pacific Beach #1	5 Ops	\$461,000 Collections	Ocean Beach	4 Ops	\$420,000 Collections
Pacific Beach #2	3 Ops	\$483,000 Collections	Poway	4 Ops	\$849,000 Collections
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Orthodontic practice in shopping center – 4 operatories + 1 plumbed currently used as Dr private office – cash & insurance only - 20 years goodwill - \$4750 full child's case – net income in 2009 of approx.. \$210,000 on 3 easy days/week-great starter practice or place to relocate your practice - Dr. selling for personal reasons is your gain

Downtown Los Angeles

General practice - 8 operatories - insurance, PPO and approx. \$1,100/mo in Capitation checks - grosses over \$600,000/yr - almost completely absentee owner (owner works 1 day/week)- orthodontist and pedodontist each work 3 days /month.

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PRACTICE FOR SALE #3255 – Partner Temecula. Grossing \$550k. Absentee. Seller wants working Partner. Outstanding shopping center. Hi identity location – with new partner should gross \$600k TO \$800k first year. Call PPS (714) 832-0230.

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BAKERSFIELD #24 Pride of ownership, (4) op comput. G.P. for sale. (2) ops eqt'd/ 2 add. plumbed. Retail location. Mixed pt. base. Gross Collect. approx \$200K/yr p.t. D&M Practice Sales 818.591.1401.

PRACTICE FOR SALE/ENCINO 3 eq ops located in a 7 story bldg NET \$132K California Practice Sales, Inc. Phone: 714-639-2775.

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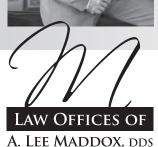
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SAN DIEGO County Practice FOR SALE Asking \$1,250,000 8 operatories, located in free standing building, 714-259-0501.

PRACTICE FOR SALE #3253 — Porterville/Tulare — Gross One Million in state of art Building First year. 6 Ops, 2,700 sq. ft. ADEC equipment. Digitized X-rays. Bargain price — Net \$500k first year. Seller referred out \$250k in Endo, \$100k plus O.S. Still produced \$800k+ absentee. A fantastic area to raise a family. A \$250k home in Porterville would cost One million in Irvine. Call PPS (714) 832-0230.

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Legal Tip: Sellers Can your C corporation avoid double taxation of your goodwill allocation? Attorney Robert W. Olson, Jr., 805.963.1120, www.transdental.com.

When it Comes to the Sale

DENTAL PRACTICES FOR SALE

PRACTICES FOR SALE IN THE FOLLOWING AREAS: Canoga Park, Conejo Valley, Hesperia, Los Angeles, Moreno Valley, Monterey Park, San Clemente, San Diego, Santa Monica, Thousand Oaks, Torrance, Valencia, Van Nuys and West Los Angeles. Call Lee Skarin and Associates at 805-777-7707, 818-991-6552 or 1-800-SKARIN #1.

MID SAN FERNANDO VALLEY GENERAL PRACTICE FOR SALE: Fifty plus years of goodwill. State of the art facility was completely remodeled two years ago. Ten equipped operatories of top quality equipment plus one additional operatory that is plumbed but not equipped for future growth. Fully computerized with dual monitors in every operatory and capable of being paperless. Digital x-rays, digital panoramic. Consistent collection history. Practice collected \$2,595,000 in 2009 and is on track to collect \$2,650,000 this year. \$17,000 per month in capitation. Seller works 3 1/2 days per week and nets over \$700,000 every year. Six days of associate coverage plus specialists. Asking \$1,850,000. - PENDING AT FULL PRICE

MORENO VALLEY PRACTICE FOR SALE: Located in a free standing retail building in a heavily populated residential community with little competition for miles, this practice collected over \$2.3 million in 2009 and \$2.1 million in 2008 on ten dentist days per week with eleven days of hygiene per week. The practice has eight equipped operatories in a state of the art facility. No Denti-Cal, no HMO, no evenings, no weekends, and minimal advertising. This is a great family community and an outstanding opportunity for a quality practitioner. Asking \$1,500,000 for the practice. Real estate is also available for purchase or lease. SALE PENDING ON PRACTICE AND REAL ESTATE

CONEJO VALLEY FEE FOR SERVICE PRACTICE FOR SALE: Outstanding practice with over thirty years of goodwill. Located in a free standing building, this ten operatory practice is 100% full fee for service with no HMO's and no PPO's. Seller works four days per week with four to five hygienists each day for a total of 17 days of hygiene per week. Seller refers all endo, all oral surgery, all perio surgery, and all ortho. Collects \$2,750,000/year consistently with a net income in excess of \$1,000,000/year. No advertising. 20-25 new patients per month. Asking \$2,500,000. **PENDING AT FULL PRICE.**

SANTA MONICA FEE FOR SERVICE PRACTICE FOR SALE: Prime Wilshire Blvd. location with seven equipped operatories including Cerec unit, Global microscope, digital x-ray machines, and full computerization with Dentrix software. Collections in 2009 were \$1,311,677 and in 2008 were \$1,326,108 with a net income in excess of \$450,000 each year. No advertising, no plans. Nine and one-half days of hygiene per week. Most oral surgery and perio and half of the endo is referred to specialists. Asking \$1,025,000.

SAN DIEGO AREA PRACTICE AND REAL ESTATE FOR SALE: Over 35 years of goodwill with building is available for purchase. The practice collects over \$300,000 per year and is currently collecting over \$20,000/month on three days per week with three days of hygiene per week. No Denti-Cal, no HMO, no evenings or weekends. Good potential for growth with a more motivated owner willing to work more days. The free standing building is included with four equipped operatories. Great opportunity to have your own practice and be your own landlord. Asking \$450,000 for the package – **PENDING AT FULL PRICE**

TORRANCE GENERAL PRACTICE FOR SALE: This practice is located in a shopping center with excellent visibility and a high traffic count. Seller is retiring after 35 years of practice. Three equipped operatories. Practice collects \$180,000 per year with no Denti-Cal, no HMO, no advertising and no evenings. The practice cost more to build and equip than the asking price when it was moved to the current location in 1991. Motivated. Asking \$130,000.

WEST LOS ANGELES PRACTICE FOR SALE: Located in a professional building, this practice has four equipped operatories with additional operatories plumbed but not equipped for future growth. The practice collects \$15,000-20,000 per month on two days per week with approximately \$3,000/month in capitation. Excellent opportunity for a buyer that wants a low cost practice or has patients in the area to merge. Asking \$210,000.

MONTEREY PARK GENERAL PRACTICE FOR SALE: Established in 1977, this practice is a fee for service practice that consistently collects \$200,000 per year on three days per week. No Denti-Cal, no HMO, and no advertising. Three operatories of older equipment in a one-story professional building with very good visibility and signage. High net income percentage. Seller refers all endo, all perio surgery, most oral surgery, some pedo and all ortho. Good starter practice or satellite office. Retiring. Asking \$130,000.00 – SOLD

CANOGA PARK GENERAL PRACTICE FOR SALE: This is an excellent starter practice that is located in small, one-story professional building on a busy street with good signage and visibility. The practice has two equipped operatories with one additional operatory that is plumbed, but not equipped. Computer networked. Attractive office. Practice has \$4-5,000 per month in capitation and accepts all insurances. Owner works three days per week with no evenings or weekends. Seller refers all endo, all perio surgery, all third molars and all ortho. Good lease. Seller is motivated and must retire. *MAKE OFFER*

SAN DIEGO GENERAL PRACTICE FOR SALE: Prominently located in a prime location in a major shopping center, this practice averages 44 new patients per month with minimal advertising. The office has four fully equipped operatories with digital x-rays and full computerization. Collections are over \$765,000 per year with no capitation. The net income averages over \$300,000 per year. The office is open five days per week with four full days of hygiene per week. Asking \$625,000.

SAN CLEMENTE PRACTICE AND REAL ESTATE FOR SALE: Free standing dental building with rental apartment unit within walking distance to the beach. Three equipped operatories with newer equipment. Long established fee for service practice collects \$170,000 per year with no marketing, no capitation, no Denti-Cal, no evenings and no weekends. Seller works a short three days per week with a high net income due to building ownership. Practice with real estate is available for \$750,000.

HESPERIA MANAGED CARE PRACTICE FOR SALE: Absentee owner collects over \$400,000 per year on three days per week with \$10,000 per month in capitation. No Denti-Cal and no advertising. Four equipped operatories in a shopping center. Potential for substantial revenue growth with an owner operator. Asking \$375,000. – **PENDING AT FULL PRICE**

VALENCIA PRACTICE FOR SALE: Located in a retail center, this practice collects \$395,000 per year on three days per week with a net income of \$180,000 per year. Over \$5,000 in capitation income per month with 20 new patients per month. No advertising, no Denti-Cal, no evenings and no weekends. Most production is done by associates as the Seller works in this practice less than one day per week. Four equipped operatories. Asking \$265,000.



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With dozens of practice brokers in California today, what distinguishes one from another? Performance? Lee Skarin and Associates had over \$7,500,000 in practice sales in escrow in the month of January, 2011.

If you are interested in selling your practice or buying a practice, is an accurate appraisal important? Of the practices in escrow or closed, eighty percent of those practice sales were at the full asking price, but one hundred percent were sold at the appraised value as determined by Lee Skarin and Associates (Sellers can always list their practices above the appraised value).

Is it important to have a broker that can secure a bank loan for a buyer and a sale that does not require any Seller financing? One hundred percent of those sales by Lee Skarin and Associates involved no Seller financing. Lee Skarin and Associates secured over 100% financing on most of the sale transactions providing the Buyer with necessary working capital.

As a Buyer or a Seller, does experience in practice sales and practice transitions matter? According to Paul Takemoto, D.D.S. it does, "Kurt, I want to thank you for taking the time to answer my question and for your knowledgeable advice. It is really nice when you run across someone who not only does their job, and does it well, but goes above and beyond. I truly appreciate the extra work I know that you have put in on my transaction."

If you have questions about your practice sale or purchase, do not hesitate to call Kurt Skarin of Lee Skarin and Associates, Inc.

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Glendale #1037– Restorative/ Implant fee-for-service practice located in a elegant upscale area with decades of goodwill. approx. 1,100 sq ft., with 3 operatories, and 2 additional plumbed rooms, great access to major freeways, free private parking. 2009 Gross receipts \$488,853, Asking \$285,000!

Greater Palm Springs Area #1040— Gorgeous Restorative/ Implant/ esthetic practice, fee-for-service grossing \$1M + in 2010 Net profit projected at \$422,381. Great street visibility, all digital, extremely well trained team. DREAM PRACTICE! Asking \$750,000!

Central Orange County #1042— Orthodonting factors, beautiful suite in highly desirable location, decades of goodwill. 2009 Gross \$370,000 Asking \$35,000.





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MOUNTAIN VIEW — Busy 1,500 sq ft. gp located on major cross street along with major store anchor. Excellent visibility. 3 ops, plumbed for 5. Seller financing available. #919HMV

SAN BRUNO – Leasehold Improvements. 4 plumbed ops in 1,500 sq ft. freestanding building located on street corner. Excellent visibility and parking spaces. Building purchase optional. #920HSB

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FRESNO - Great starter gp located in shopping plaza. 4 ops, 3 x-rays. 1350 sqft. Asking \$259K. #4201NF

PORTERVILLE – Dental Practice Oasis. Freestanding Building & Practice for sale. 2,700 sqft, 6 ops, 4 x-rays, 2 intraoral cameras & 1 bedroom upstairs, located on busy street. High visibility. Great opportunity. #914PV

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GLENDALE - This modern, well designed, efficient dental practice with 3 ops, approx. 1,200 sq. ft. located on main street in shopping center/strip mall with marquee sign. Excellent visibility and accessibility. #120NEG

LOS ANGELES - Starter gp w/ 3 ops, 3 x-rays in ~ 950 sqft. No HMO, no Medical. Asking \$154K. #825DLA

EAST LOS ANGELES - Freestanding Building with 5 ops, 3 x-rays. Asking \$525K. High foot traffic. #422LDB

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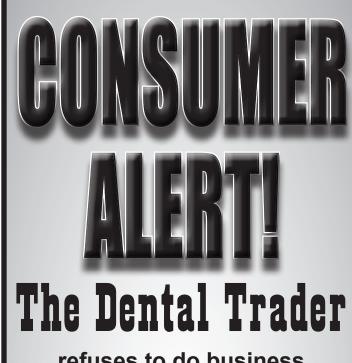
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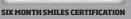
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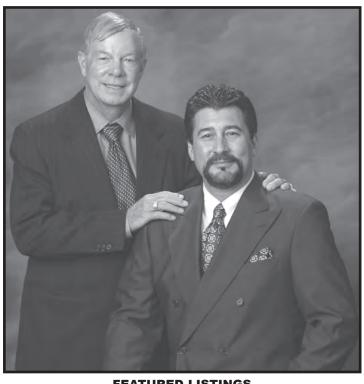
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FEATURED LISTINGS

VALENCIA GP – State-of-the-Art office with Condo suite available for purchase. Established in 2003 located in 2 story building. Practice consist of 6 fully computerized eq. ops., Soft Dent software, intra oral camera and digital x-ray. Three year old equipment. Four days/wk office with one day/mo of Ortho. Sees approximately 30 new patients/mo. Fee for service practice. Advertises in a well known magazine. Projecting approximately \$707K for 2010. Call Now!! Property ID #3741.

VICTORVILLE (GP) - Located in a 1, 512 sq. ft. single standing building with over 55 years of goodwill. BUILDING FOR SALE. Practice consists of 4 fully computerized eq. ops with Eagle Soft software and digital x-ray. Seller works 4.5 days/wk with 3 days of hygiene. Sees approximately 8-12 patients per day. Fee for service practice. 100% Patient referral. Great street exposure and excellent signage. Seller recently made improvements inside and out. Grossed approximately \$331,332 for 2010. **BUYER'S NET OF \$66,868**. Property ID #3871.

YORBA LINDA - Turn Key practice located in a free standing building with heavy traffic intersection, excellent street visibility and good signage. Practice consist of 4 fully eq. ops., 3 plumbed not eq., newer equipment and fully computerized office with Easy Dental software. Seller works 2 days/wk and sees approximately 8-12 patients/day. Income source: 50% insurance and 50% cash. Projecting approx. \$277,066 for 2010. Motivated Sellers moving out of state. Great potential for a full time owner. Property ID #3711.

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& Equipment Only! Modern design office with State-of-the-Art equipment. Practice is computerized and consist of 4 fully eq. ops., 2 plumbed not eq., intra oral camera and digital x-ray. Established in 2008. The office also offers a day spa and med spa. Note: Optional spa equipment can be purchased for \$100,000. Seller owns condo and may consider selling if the price is right. Great opportunity for a GP or Specialist. Property ID #3631.





HEMET GP - Practice was established 30 years ago. Seller purchased office in March 2010. Since then Seller has accepted a position with the State. Seller currently works 1 day per week and has an Associate working 2 1/2 days per week. Located in a busy shopping center the office consist of 1,200 sq. ft., 3 eq. ops and 1 plumbed not eq. Income source: 25% insurance & 70% cash. Office is computerized with digital Easy Dent software and has newer equipment. Great location next to Home Depot. Great exposure. Beautiful Office. Property # 3851.

2.11





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GREATER LOS ANGELES COUNTY

BEVERLY HILLS - Leasehold Improvements & Equipment Only! Located in multi story historical medical professional building with parking options. Practice consist of 3 fully eq. ops., in 993 sq. ft suite. The building management is offering up to 6 months rent at half price and approximately \$15,000 in tenant improvements. A must see to appreciate. Property ID #3601.

CENTURY CITY (GP) – Well established practice located in a multi story medical professional building. Computerized office with Dentrix software, intra-oral camera and digital x-ray. Office consist of 5 fully eq. ops. Equipment is approximately 5-8 years old. 100% patient referral. Two (2) days/wk practice with 2 days of hygiene and sees approximately 6-8 new patients/day. Projecting approx. \$496K in 2010. Buyer's net of \$143K. Property ID # 3581.

DIAMOND BAR – Great opportunity for a GP or Specialty office. Leasehold Improvements & Equipment Only! Located in a 2 story building. Practice consist of 12 spacious eq. ops., 3 plumbed not eq., 6,400 sq. ft. office. A must see. Property ID #3721.

ENCINO (GP) - *PRICE REDUCED!!* 3 fully eq. ops., 1,200 sq. ft. suite, 7 story professional building. Seller works 2 1/2 day/wk. 15-25 new patients/mo. 100% Patient Referral. Income stream: insurance/cash 30%, special needs/cash 60% & Medi-cal 10%. Computerized practice with Intra Oral Camera & Digital X-Ray. Denti-soft software package. 2 1/2 year old equipment. Low rent for the area. Collected approx. \$494,064 for 2009. BUYER'S NET OF \$115K. Property ID # 2631.

HOLLYWOOD -GP – Leasehold Improvements, Equipment and Some Charts!! Located in a 2 story general purpose building. Practice consist of 5 fully eq. ops., computerized office with Alta Point software. Great street visibility and heavy traffic flow. Property ID #3761.

LOS ANGELES – *PRICE REDUCED!!* 1,300 sq. ft. GP practice in strip shopping center with 5 fully eq. ops. Sellers work 3 days/wk. Computerized office with intra oral camera and Dentrix software. Income source: 50% insurance, 29% cash, 20% medi-cal & 1% capitation. Approx. 15 patients/day are seeing with approx. 10 new patients/mo. 17 year of Goodwill. Heavy traffic flow with great street visibility. **BUYER'S NET OF \$58K**. Property ID #2771.

LOS ANGELES GP - Well established practice with 32 years of goodwill. Located in a single standing building. Building for sale with large parking, gated and fenced. Excellent signage. Absentee owner for 20 years. Four day/wk practice. Practice consist of 4 fully computerized ops., with Easy Dental software and intra oral camera. 100% Patient referral. Associates see approximately 20 new patients/mo. Income source: 25% insurance / 20% cash / 55% Denti-Cal. Great staff. Property ID # 3771.

LOS ANGELES - Leasehold Improvements, Equipment and Some Charts!! General Practice located in a two story busy shopping center with great exposure and valet parking available. Practice consist 1,035 sq. ft. with 4 fully eq. ops. Computerized office with intra oral camera and 5 year old equipment. Absentee owner. Call CPS for more information. Property ID #3861.

LOS ANGELES GP - With over 20 years of goodwill this Turn Key practice is located in a 7 story Medical / Dental building. Office has excellent window views. Practice consist of 3 fully eq. ops., with Digital Denti-soft software and intra oral camera. Fee for service practice. 100% patient referral. Office is open 3 days/wk. Seller works 2-3 days/mo and sees approximately 8-10 patients per day. Office has potential. Low sales price!! Property ID #3791.

MALIBU - General practice located in a very desirable upscale area with excellent exposure, visibility and signage. Four day/wk practice with two days/wk of hygiene. Fee for service practice. 100% patient referral. Practice consist of 4 fully eq. ops., plumbed for N2O2, computerized with Easy Dental software, intra oral camera and digital x-ray. Practice is low volume, high fee & high quality dental care. Office has new floor, paint and air conditioner system. Seller will be concentration on primary offices. Property ID #3651.

MONTEBELLO GP - *PRICE REDUCED!!* Long Established Practice - Leasehold Improvement, Equipment & Charts Only! 2 fully eq. ops., 1 plumbed not eq., 900 sq. ft. practice, located in single story busy shopping center. Computerized office with digital x-ray and 3 Star software package. Equipment 5 years old. Good street visibility. Easy access to freeway. Seller has another practice in Orange County. Property ID # 2701.

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Maria Silva, V.P.

SAN GABRIEL GP – 4 fully eq. op., computerized with Soft Dent software, intra oral camera and digital x-ray located single free standing building. Seller owns building. Excellent exposure, visibility and signage. Office is open 6 days/wk with approx. 25-30 new patients/mo. Fee for service practice. Twenty two years of goodwill. Property #3701.

SHERMAN OAKS GP - Turn-Key practice located in busy shopping center. Office consist of 3 fully eq. ops. 840 sq. ft suite, computerized with Easy Dental software and intra-oral camera. Seller work 2 days/wk. Sees approx. 6-8 patients/day. Income source: 70% insurance & 30% cash. Great street visibility with heavy traffic flow. A must see to appreciate. Property ID # 3461.

VALENCIA GP – State-of-the-Art office with Condo suite available for purchase. Established in 2003 located in 2 story building. Practice consist of 6 fully computerized eq. ops., Soft Dent software, intra oral camera and digital x-ray. Three year old equipment. Four days/wk office with one day/mo of Ortho. Sees approximately 30 new patients/mo. Fee for service practice. Advertises in a well known magazine. Projecting approximately \$707K for 2010. Call Now!! Property ID #3741.

ORANGE COUNTY

ALISO VIEJO (GP) - Another great opportunity for a GP or Specialty office. This spacious build out of over 2100 sq. feet is selling Leasehold Improvements & Equipment Only. The practice was started from scratch in 2001 in a beautiful two story Professional Medical building. With 4 fully equipped ops, there is also another one that is not equipped but plumbed and ready to go. Additionally there are two private offices and a consultation room that could be used for an office manager. Contact your CPS Broker for more details on Property ID # 3831.

FULLERTON (GP) - Long established practice with excellent street visibility & large parking lot. Located in a single story shopping center. Has the exclusive for the only Dentist. Comprese of fice with digital x-ray and intra oral camera. Practice consist of 4 eq. ops., in a 1,000 sq. ft. office. Projecting approx. \$72.5 k Lor 2010. **BUYER'S NET OF \$87K**. Absentee owner. Property ID #3611.

GARDEN GROVE (GP) Turn Key - Ten (10) years of goodwill. Consist of 3 fully eq. ops., located in a 2 story professional retail building. Good exposure and visibility. Seller only works 1.5 days/wk. Income source: 20% insurance & 80% cash. 100% Patient referral. Computerized office with Dentrix software. Grossed \$129,355 for 2009. Property ID #3561.

GARDEN GROVE (GP) - GROUP SOLO PRACTICES~ 2 OFFICES UNDER ONE LOCATION~ **BOTH LISTINGS ARE TO BE SOLD TOGETHER**: Retiring Sellers / Great Location / Great Staff / Great Potential / Office Condo for sale, price for building is to be agreed upon appraisal.

- 36 YEARS OF GOODWILL 3 eq. ops / Seller works 4 days per week and sees approx. 10-12 patients per day / Seller has 2 Hygienists working 2-4 days each / Office Income is 70% Insurance & 30% Cash / 100% Patient Referral / THIS GROUP SOLO IS NOT COMPUTERIZED / Collected approx. \$696,619 for 2009 Corporate Year. Property ID #3591-A.
- 36 YEARS OF GOODWILL 2 eq. ops, & 1 plumbed not eq. / 1,000 sq. ft. / Seller works 4 days per week and sees approx. 12-13 patients per day / Newer Equipment / Computerized Office / Software used is Easy Dental / 100% Patient Referral / Projecting approx. \$342,890 for 2010. Property ID #3591-B.

IRVINE – *PRICE REDUCED!!* Great opportunity for GP or Specialist!! Leasehold Improvements & Equipment Only - 5 fully eq. ops., 1,450 sq. ft. suite located in a busy large shopping center. Approx. 1/2 mile away from 405 freeway. Near Valley College. Seller is relocating practice to a new office. Property ID #3401.

IRVINE - GP practice located in a busy shopping center next to a Medical Building. Easy freeway access. 4 fully eq. ops., 1,200 sq. ft. suite. 3 days/wk practice with approx. 45 new patients/mo. Income source: 60% insurance, 15% cash and 5% Medi-Cal & 20% capitation. 100% patient referral. Computerized office with intra oral camera and digital x-ray. Seller moving out of area. Property ID#3471.

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Tina Ochoa, V.P.

LAGUNA HILLS - Great opportunity for a GP or Specialist, Leasehold in rovement, Equipment & Charts. Located in a shopping center with low rent. 2 fully eq. ops., 1 plumbed not eq. op., 50 so the control of the state of the control of the state of the control of the control

LAKE FOREST - Leasehold Improvement & Equipment Only! Modern design office with State-of-the-Art equipment. Practice is computerized and consist of 4 fully eq. ops., 2 plumbed not eq., intra oral camera and digital x-ray. Established in 2008. The office also offers a day spa and med spa. Note: Optional spa equipment can be purchased for \$100,000. Seller owns condo and may consider selling if the price is right. Great opportunity for a GP or Specialist. Property ID #3631.

ORANGE (GP) – Well established practice located in a single story medical center with 4 fully eq. ops., 1 plumbed not eq., in a 2,000 sq. ft. suite. Computerized office with intra oral camera, digital x-ray and Dentrix software. 4 days/wk practice. Income source: 80% insurance & 20% cash. Many referrals come from nearby Hospital. Great street visibility and heavy traffic flow. Property ID #3531.

ORANGE GP – Established in 1994 the practice consists of 3 fully eq. ops, in a 1,200 sq. ft. suite located in a two story professional building. Next to McDonalds. Convenient to the 55 freeway. Computerized office with Soft Dent software. Seller currently works 4 1/2 days per week. Income source is 78% Insurance, 20% Cash, & 2% Cap. 100% Patient Referral. Retiring Seller. Office has great potential. Property ID # 3841.

TUSTIN - Great starter for a GP or Specialist. Leasehold Improvement & Equipment Only. Located in a busy shopping center with 4 fully eq. ops., on a 1,200 sq. ft. suite. Office with great potential. Motivated seller moving office to location nearby. Property ID #3481.

YORBA LINDA - Turn Key practice located in a free standing building with heavy traffic intersection, excellent street visibility and good signage. Practice consist of 4 fully eq. ops., 3 plumbed not eq., newer equipment and fully computerized office with Easy Dental software. Seller works 2 days/wk and sees approximately 8-12 patients/day. Income source: 50% insurance and 50% cash. Projecting approx. \$277,066 for 2010. Motivated Sellers moving out of state. Great potential for a full time owner. Property ID #3711.

RIVERSIDE & SAN BERNARDINO COUNTIES

CORONA - Leasehold Improvement, Equipment & Some Charts!!! 4 fully eq. ops., 1 plumbed not eq., 1,592 sq. ft. suite located a busy shopping center. Computerized office with intra-oral camera. Seller leaving Healthy Family & Medi-Cal patient charts up to 21 yrs of age. Seller moving his practice to a new office. Practice has 12' ceiling ceilings, ceramic tiles in equipped operatories and waiting room and sound system in ceiling. Good street visibility with heavy traffic flow. Property ID #3431.

HEMET GP - Practice was established 30 years ago. Seller purchased office in March 2010. Since then Seller has accepted a position with the State. Seller currently works 1 day per week and has an Associate working 2 1/2 days per week. Located in a busy shopping center the office consist of 1,200 sq. ft., 3 eq. ops and 1 plumbed not eq. Income source: 25% insurance & 70% cash. Office is computerized with digital Easy Dent software and has newer equipment. Great location next to Home Depot. Great exposure. Beautiful Office. Property # 3851.

MORENO VALLEY (GP) - Turn-Key practice in busy Ralph's shopping center. 3 fully eq. ops., 2 plumbed not eq. ops., 1, 650 sq. ft. suite located in a single story building. Computerized office with Camsight software, intra oral camera and digital x-ray. Approximately 1-3 year old equipment. Seller works 2 1/2 days/wk. Approx. 20 patients/mo. Income source: 80% insurance & 20% cash. Seller will be focusing on his primary office in Corona. Property ID #3311.

MORENO VALLEY - TURN-KEY OFFICE with 5 equipped ops & x-ray room w/Pano located in FREE-STANDING building with four additional suites. approx. 25 yr old equip., established since 1983. 90% insurance. (15-20 PPO's), 10% cash. Non-computerized office; 100% patient referral. Building available for \$1,400,000. Property ID #6341. Property ID #6341.

MURRIETA (GP) - *PRICE REDUCED!!* Leasehold improvement, equipment and some charts!! Well design office with 4 fully eq. ops., 1,350 sq. ft office located in a single story condo. Computerized office with intra oral camera and with Easy Dental software. Newer equipment. Seller will be focusing on his primary office in Calexico. Property ID #3221.

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Greg Beamer, V.P.

TEMECULA (GP) – Turn-Key practice located in a 2 story building with 4 full eq. ops. Computerized office with intra oral camera. Seller works 3 days/wk. 100% patient referral. Fee for service practice. Established in 2001. Located in a major street. Easy access to freeway. Low sales price!!! Property ID # 3731.

VICTORVILLE (GP) – Located in a 1, 512 sq. ft. single standing building with over 55 years of goodwill. BUILDING FOR SALE. Practice consists of 4 fully computerized eq. ops with Eagle Soft software and digital x-ray. Seller works 4.5 days/wk with 3 days of hygiene. Sees approximately 8-12 patients per day. Fee for service practice. 100% Patient referral. Great street exposure and excellent signage. Seller recently made improvements inside and out. Grossed approximately \$331,332 for 2010. **BUYER'S NET OF \$66,868**. Property ID #3871.

SAN DIEGO COUNTY

SAN DIEGO – *PRICE REDUCED!!* Well established and still growing GP located on a major thorough fare in heart of San Diego. In small shopping plaza with other tenants including chiropractor and a therapist with free parking in front and back of the building. Practice consist of 5 fully eq. ops. with SoftDent software and intra-oral camera and digital ready. Seller works 4 days/wk with 4 days/wk of hygiene, Ortho 2x/mo and Perio 1x/mo. Sees approx. 12 patients/mo. Income source: 80% insurance and 19% cash and 1% capitation. Projecting approx. \$802K for 2010. **BUYER'S NET OF \$241K**. Property ID #3501.

SAN DIEGO - Long established General Practice located in a 3 story medical glass building with 3 fully eq. ops. Computerized office with Eagle Soft software, intra oral camera and digital x-ray. Office was remodeled 4.5 years ago. Retiring Seller works 5 days/wk. Fee for service practice. 100% Patient Referral. Collected \$757, 835 for 2009. Projecting approx. \$803,596 for 2010. **BUYER'S NET OF \$298,281**. Call now for more details. Property ID # 3671.

VISTA - GP – Located in a Medical / Dental building. This well established practice with 31 years of goodwill consist of 3 fully computerized eq. ops, 2 plumbed not eq. with Dentrix software and intra oral camera and digital x-ray. Five days/wk office. Fee for service practice. Sees approximately 8-10 new patients/mo. 100% patient referral. Seller will be retiring. **BUYER'S NET OF \$107K**. Property ID #3781.

SPECIALTY OFFICES

CLAREMONT / **UPLAND** (**ORTHO**) - *PRICE REDUCED!!* Long established Orthodontic practice located in multi story medical / dental building with low rent. Practice consist of 925 sq. ft. suite, 3 fully equipped chairs in open bay. Seller work 3 days/wk. Fee for service practice. Receives referrals from GP next door. Retiring Seller. Property ID #3681.

WHITTIER (PERIO) - Price Reduced! 70+ years of goodwill. 5 fully eq. ops., plumbed for N2O2, 2,000 sq. ft. office located in a single story free standing building. Building for sale. Seller work 4 1/2 days /wk with 3 1/2 days of hygiene. Approx. 20-24 new patients/mo. Income source: 65% insurance, 30% cash & 5 % capitation. 100% patient referral. Computerized office with Easy Dental software. Grossed \$419,796 for 2009. Projecting approx. \$477,116 for 2010. **BUYER'S NET OF \$153K.** Property ID #3521.

WOODLAND HILLS (PEDO) - Well equipped Pedo office with 3 chairs in open bay area. Fully computerized with Eagle Soft software and digital x-ray. Seller works 4 days/wk with half day/wk of hygiene. 31 years of goodwill. There is only one other Pedo in the area. Collected \$752,000 in 2009. Projecting approx. \$645,000 for 2010. **BUYER'S NET OF \$308K**. Property ID #3661.

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 3-operatories in 1,000 sqi Plano & Modi computerized software.
 9-hygiene days per over. Practice operated for past 33 years in same location. Open 5 days a week. Owner willing to work back for new owner 2 days/wk. #14305
- BIG BEAR CITY: For Sale General Dentistry Practice. 26 years at current location. Gross Receipts \$428K. 3-equipped operatories. Doctor owns the building. New lease available or option to purchase.
- EL DORADO HILLS: For Sale-General Dentistry Practice. 2009 GR \$790,758 adjusted net income of \$12K. Intra-Oral camera, Pano, Softdent software, 4-equipper of \$5.0 hygiene days. Practice has been in its present location for past 18 years. Owner retiring. #14324
- FOLSOM: For Sale General Dentistry Practice. Gross Receipts in excess of 1.5M the past three years. 2009 Adjusted Net of \$550K. 2,700 sq. ft. office with 7 ops, Digital, Dentrix, Intra-Oral camera, Laser, 5+year old equipment, 8 days hygiene. Beautiful office, great location. Owner retiring. #14336
- FOLSOM: For Sale General Dentistry Variatice 2009 Collections \$513K. Adjusted net income \$150K. 4 ops (plumbed for 5), Intra-Oral camera, files office all ops. Patient base software. Owner retiring. #14329
- GRASS VALLEY: For Sale-General Dentistry Practice. 2009 GR of \$307,590 (3 days/wk) with adjusted net income of \$105K. 3 Ops. refers out most/all Ortho. Perio, Endo, Surgery. Laser, Intra-oral camera, Diagnodent, EZ Dental Software. Good Location. Owner retiring. #14337
- GRASS VALLEY: For Sale-This Periodontal Practice is located in a very desirable growing community. Practice has been in its present location for the past 28 years Othee consists of 1,500 sq. ft. 3 ops, Intral-oral camera. Practice has 5 days of hygiene. #14272
- GREATER SACRAMENTO AREA: For Sale-Gross Receipts in excess of \$1.1 Million dollars for the past three years. Adjusted net \$450K. 2,400 sq ft office-5 ops. Hygiene days-6, Owner works 32 hours per week. Eagle Soft, Laser, Pan, Intral Oral camera, fiber optics. Owner retiring. #14343
- LAKE COUNTY: For Sale-General Dentistry Practice. Gross Receipts 904K with adjusted net \$302K. Practice has been in same location for past 23 yrs, and 25 yrs in previous location. 2,600 sq ft with 8 equipped treatment rooms. Intral-Oral camera, Pano, and Data
 Con software. Owner to retire. #14338
- LIVERMORE: For Sale General Dentistry Practice. 2009
 Collections were \$688K with an adjusted net income of \$287K. There are 4 ops in this nicely updated \$1,082 sq. ft. office space. Dentrix software, 6-days/wk hygiene: Owner has been in same location for 36 years with long-term employees. Owner is retiring. #14326
- LOS ANGELES: For Sale General Dentistry Practice.1,200 sq ft 4ops, 29 yrs in present location. Gross Receipts \$274K with adjusted net income of \$89K. Owner to retire.

- LOS ANGELES: For Sale General Dentistry Practice: This practice 80% Dentical and has approximately 2000 active patients. Owner has operated in san Decarton for 31 years. 2009 receipts were \$709,000.6 on the product in the product of the product
- MODESTO: For Sale General Dentistry Practice. 5 operatories, 32-years in practice. Gross Revel pt. \$884K w/adjusted net income of \$346. Dentrix, Cerec, and Intra-Oral camera. Owner to retire. #14308
- NAPA: For Sale General Dentistry Practice. Gross Receipts \$800K, with adjusted net income 4 \$250K. Fee for Service. 1300 sq ft 4 ops 6 hygiene days 38 yrs in present location, 30 yrs in previous location. Owner to retire.
- NORTHERN CALIFORNIA: For Sale Pediatric practice. Owner has operated in same location for 32 years. Approx. 1,760 active patients, 1,160 sq. ft., Panoramic X-ray, Dexis Digital and Dentrix software in this 5-chair office. 2009 Gross Receipts \$713K with 48% overhead. Owner retiring. Call for details. #14322
- OCEANSIDE: For Sale Modern looking office. 4 op, office space and equipment only. Belmont chairs. Gendex x-ray system, intraoral camera, approx 1200 sq ft. Low overhead-Rent is \$1,900/month, and it's a 5 year lease. Staff is available for rehire-front desk \$15/hr, assistant 13/hr. Update all the computer systems after purchasing the office in 07. Computers and monitors in every room. #14346
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- PALM SPRINGS: For Sale General Dentistry Practice. Fee for Service. 2009 Gross Receipts \$282K with adjusted net income of \$157K. 1,280 sq. ft., 3 equipped operatories. Intra-Oral camera, Pano, Practice-NEB software. Doctor willing to transition by working 1-2 days a week. #14332
- PLUMAS COUNTY: For Sale-3 equipped ops. Space available for 4th op. 1,245 sf office in good location. 2009 gross receipts \$475K. Practice in present location over 50 years. Owner is retiring. #14318
- REDDING: For Sale-Owner looking for Assoc. trans. into Partnership w/Buy-Out. GR \$1 Million dollars income \$436K. 5.5 days hygiene, 2,200 sq. ft. #14293
- RENO: For Sale General Dentistry Practice and Dental Building: 2009 Gross Receipts \$517K with adjusted net income of \$165K. 4 ½ hygiene days/week. 1, \$00 km² with 6 equipped ops. (7 Avail). Dentrix software, Pano. Practice has been in its present location for 40 years. Owner retiring.
- ROCKLIN: For Sale-General Dentistry Practice. Gross Receipts: \$560K in 2010. Office is 1,630 sq ft, with 4 operatories equipped with fiber optics. Owner has been in present location for the past 13 years. 3 ½ days of hygiene. Intra-Oral camera, Dentrix software. Owner to retire.

- ROSEVILLE: For Sale General Dentistry Practice. Great Location.
 2009 GR \$900K with adjusted net income \$3500K. 1,975 sq. ft. with
 4 ops, 8 days hygiene/wk. Dianal Intraoral camera, Dentrix, Trojan, fiber optics, P & Centain all less than 5 years old. Owner is retiring.
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- SACRAMENTO/ROSEVILLE: For Sale One of many partners is retiring in this highly successful General Dentistry Group Practice. Intra-Oral camera, Digital Pano-Dexis, electronic charts, owner Financing, Call for further information. #14334
- SAN FRANCISCO: For Sale-Patient Base for Sale-Owner passed away last June and the practice has continued on 4 days a week with an associate. Lease can't be gentyled. There are approx. 1,000 acive patients in the practice. The patient base can be purchased at no risk to buyer since the purchase price is paid according to the receipts collected on the patients that transfer. #14312
- SAN DIEGO: For Sale-General Dentistry Process. This office is plumbed for 4 ops. 3 ops. are equipped with Promo Equipment. Lease is \$2,200 per month. 2009 receipts were \$185,645. PPO and Fee for service practice. #15313
- SAN DIEGO: For Sale-General Dentistry Practice. 6 ops, Intra-Oral camera, Eagle Soft Software. Office square feet 2,300 with 3 years remaining on lease. 2009 Gross Receipts \$1,448,520, with an adjusted net income of \$545K. Doctor would like to phase out then retire. #14331
- SAN DIEGO/CITY HEIGHTS: For Sale-General Dentistry practice. Owner has operated in same location for 12 years. Approx. 1,000 active patients, Panoramic X-ray, Intra-Oral camera, in this 3-chair office. #14321
- SANTA BARBARA: For Sale General Dentistry Practice. This
 excellent practice's 2009 gross Receipts \$891K with steady increase
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 Intra-Oral camera, Schick Schalt X-Ray, Datacon software. Doctor
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I recently bought a practice where the selling doctor cut the "co-payment" for many of the patients. What are my issues as the

Timothy G. Giroux buyer in this situation?

DDS/Broker

Every dentist that accepts insurance with a fee schedule has, at some point, waived a portion of their fee for a friend, family member or a patient who came into some financial hardship after the procedure has been completed. Chances are that they did not inform the insurance company that they extended that discount. Cutting co-pay technically puts the doctor in violation of the contract they signed with the insurance provider if they do not extend the discount along to the insurance company.

During the due diligence process, the buyer should be able to ascertain whether the practice "waives co-pay" on a large scale by simply looking at the basic financials. Since the UCR fee will usually be entered into the computer for the production, the production/collection percentage will be drastically lower compared to practices that don't waive co-pay. The normal lab and dental supply categories would appear higher if the practice waives co-pay. In any event, the financials for the practice remain valid and there are no issues concerning the value of the practice at the time of the sale.

The only problem moving forward is that those patients who are not accustomed to paying their co-pay may become upset if they are now asked to pay when the new doctor takes over. My sage advice is that the buying doctor should not change normal operating procedures in the practice as it may adversely affect the goodwill or revenue streams for the practice. Eventually the practice will adapt to the management philosophies of the new buyer.

There are certain neighborhoods where the patient base in that area expects the dentists to simply "accept what the insurance pays". One should always consult their attorney on the contractual ramifications of "cutting co-pay", and then decide how best to deal with the issue in their particular circumstance. There are some practices that do NOT enter into the PPO contracts, but then advertise that they will accept what the insurance pays. This is perfectly legal, but normally the insurance company then pays the patient directly and not the dentist. Normally, waiving co-pay on a large scale occurs with lower income patients that may not otherwise be able to afford dental care.

In my humble opinion, we (dentists, attorneys in the field and the dental society) should band together to fight the language in these contracts that places the dentist in violation. The insurance companies have already maintained their cost containment by limiting the fee schedule, usually paying less than 80% of the standard UCR in the area. (I eventually dropped all PPO's from my practice.) Dentists should be free to accept and negotiate whatever financial arrangement they can with the patient.

Timothy G. Giroux, DDS is currently the Owner & Broker at **Western Practice Sales (westernpracticesales.com)** and a member of the nationally recognized dental organization, ADS Transitions.

Questions? Email them directly to *Timothy G. Giroux, DDS*: wps@succeed.net or Call **800.641.4179**

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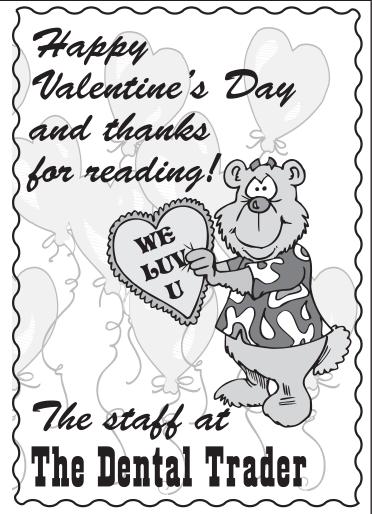
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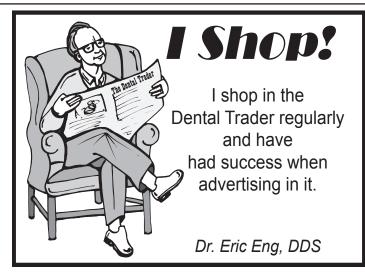
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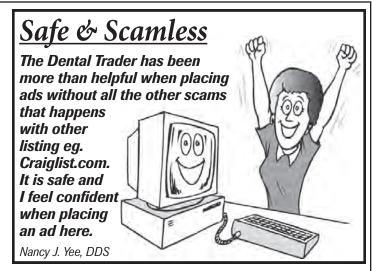
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1. Have you attended any dental conventions in the past 10 years?	□ Yes	□ No	
2. Have you ceased walking the exhibits floor at dental conventions in the past few years?		□ No	
3. Have you been a member of the dental association?	□ Yes	□ No	
4. Are you currently a member of the dental association?	□ Yes	□ No	
5. Do you currently find yourself purchasing dental supplies more frequently in recent years, perhaps in smaller lots because of cash flow constraints?		□ No	
6. Have you made significant changes to the cash flow management of your practice?	□ Yes	□ No	
7. Do you and your staff "shop around" before committing to purchase?		□ No	
8. Have you ever advertised in The Dental Trader?		□ No	
9. If you have advertised in The Dental Trader, were you satisfied with the results?		□ No	
10. Do you personally go through every piece of promotional mail sent to your office?	□ Yes	□ No	
11. How often do you read nationally circulated dental magazines (DPR, Dental Economics, Dentistry Today, etc)?		□ Rarely □ Infrequently □ Frequently □ Monthly	
2. Do you review a dental company's website before making a purchase?		□ Never □ Frequently □ Infrequently □ Always	
Additional Comments:			

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