THE Dental

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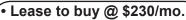
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LOOKING FORWARD TO ANOTHER YEAR OF HELPING AND PROTECTING THE DENTAL COMMUNITY

A look BACK AT OUR 2012 events

JANUARY 12 & 13, 2012

"Associateships, Partnerships, Acquisitions, OHH... MY!!"

University of San Francisco Dental School

JANUARY 14, 2012

"CALIFORNIA DENTAL PRACTICE ACT" Southwest Dental Conference, Dallas Texas

JANUARY 22, 2012

"DENTAL LAW & INFECTION CONTROL"
Inland Empire Dental Society "Launch"

JANUARY 29, 2012

"CALIFORNIA DENTAL LAW, INFECTION CONTROL & RISK MANAGEMENT"

Punjabi Dental Society

FEBRUARY 4, 2012

"Navigating the Dental Transition Minefield" San Jose, California

FEBRUARY 9, 2012

"CALIFORNIA DENTAL PRACTICE ACT" Sacramento Dental District Society 2012 Midwinter Convention

MARCH 1 & 2 2012 "LEGAL UPDATE"

American Dental Sales
MARCH 4, 2012

"CALIFORNIA DENTAL PRACTICE ACT"
Punjabi Dental Society

MARCH 8, 2012

"ASSOCIATESHIPS, PARTNERSHIPS & TRANSITIONS"

Western University Dental School

APRIL 10, 2012

"DENTAL PRACTICE TRANSITIONS" Redwood Empire Dental Society

APRIL 27, 2012

"PLANNING A PRACTICE TRANSITION: AN OWNER'S PERSPECTIVE" Townie Meeting, Las Vegas, Nevada

JUNE 2, 2012

"2012 JOB FAIR AND SPEED PAIRING"
Los Angeles Dental Society

JUNE 14, 2012

"ASSOCIATESHIPS, PARTNERSHIPS & YOUR FIRST 5 YEARS AS A DENTIST"
University of Southern California Dental School

JUNE 29, 2012
Western University Golf Tournament

JULY 14, 2012

"ASSOCIATESHIPS, PARTNERSHIPS & YOUR FIRST 5 YEARS AS A DENTIST" San Fernando Valley, Western Los Angeles and Los Angeles Dental Societies

JULY 29, 2012

"CALIFORNIA DENTAL PRACTICE ACT" Punjabi Dental Society

SEPTEMBER 6, 2012

"How to Grow, Manage & Sell Your Dental Practice" Butte Sierra District Dental Society

SEPTEMBER 18, 2012
"How to Grow, Manage &
SELL YOUR DENTAL PRACTICE"
Santa Barbara-Ventura County Dental Society

OCTOBER 5, 2012

"BUYING AND SELLING A DENTAL PRACTICE" Fresno-Madera Dental Foundation

OCTOBER 6, 2012

"BUYING & SELLING YOUR DENTAL PRACTICE AND AVOIDING MALPRACTICE" University of the Pacific Dental School

OCTOBER 10, 2012

"BUYING OR SELLING YOUR DENTAL PRACTICE AND PRACTICE MANAGEMENT" Punjabi Dental Society

NOVEMBER 1-3, 2012

Legal Update

"PRACTICE VALUATION STUDY GROUP-FALL MEETING" Boston, Massachusetts

NOVEMBER 30, 2012

"NAVIGATING THE DENTAL TRANSITION MINEFIELD" La Jolla California

DECEMBER 1, 2012
"NAVIGATING THE DENTAL
TRANSITION MINEFIELD"
Irvine, California

DECEMBER 5, 2012

"CALIFORNIA DENTAL PRACTICE ACT"
Annenberg Center for Health Sciences

DECEMBER 14, 2012

"CALIFORNIA DENTAL PRACTICE ACT" Santa Barbara-Ventura County Dental Society

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FRESNO COUNTY

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

KERN COUNTY

BAKERSFIELD #21 Bldg. & Pract. - (10) op comput. G.P. & free stand. bldg for sale. (3) ops fully eqt'd, (3) ops partially eqt'd & (4) additional plumbed not eqt'd ops. Located on a main street \underline{w} excell. exposure/visibility & signage. Annual Gross Collect. \$500K+ on an easy (2 1/2 - 3) day week. (3) days of hygiene booked 6-12 mos out. Cash/Ins & PPO. Fully eqt'd "removable" dental lab \underline{w} a full time technician. Seller retiring. **BACK ON THE MARKET**

BAKERSFIELD #25 BLDG. & PRACT. - (4) op comput. G.P. & Duplex Free Standing Bldg. w signage. Cash/Ins/PPO pts. (3) days/wk of hygiene. 20+ yrs. of Goodwill. 2012 Gross Collect. \$400K+.

LOS ANGELES COUNTY

ANTELOPE VALLEY - (7) op comput. G.P. located in a highly visible, easily accessible, free standing bldg. on a main boulevard. All ops are digital x-ray equipped. There is a Pano and a Ceph., an experienced staff, and room to grow. (20-30) new pts/mos. (50+) years of Goodwill. Cash/Ins and some PPO pt base. Annual Gross Collections of \$1.5M+. Projecting \$1.6M+ Collections in 2012. A Real Money Maker!

HACIENDA HEIGHTS #1 - BACK ON THE MARKET & REDUCED TO SELL for less than build out costs! (2) op p.t. G.P. located in a shop ctr. w exposure & signage. Low overhead office w high net! Cash/Ins/PPO pts. Gross Collect \$140K p.t. Seller retiring.

HACIENDA HEIGHTS #2 - (3) op comput. G.P. located in a two story prof. bldg. w excellent signage & parking. Cash/Ins/PPO pt base. 4 1/2 days/wk of hygiene. (38) yrs of Goodwill. (10) new pts/mos. 2012 Projected Gross Collect. \$525K+. Seller retiring. **Soll**

SAN FERNANDO VALLEY ORTHO PRACTICE - *UPCOMING* Comput. ortho office with a (4) chair open bay, plus (2) private ops. Located in a (1) story professional bldg. with ample parking and monument signage. (42) years of goodwill. Annual gross collections \$450K+ on 2.5 days per week. Cash/Ins/PPO. (10-12) new starts/mos. Excellent referral base. Will introduce.

RESEDA #6 - (3) op computerized G.P. located in a well known, easily accessible professional building. Cash/Ins/PPO patient base. Annual Gross Collections \$150K part time. Digital X-rays & Dentrix s/w. Excell starter or 2nd office. REDUCED PENDING

VALENCIA - Drop Dead Gorgeous! (6) op comput. G.P. Newer build out & equipt. Cash/Ins/& a few PPO's. 2012 Gross Collect. \$780K+ on 4 days. Digital x-rays & Pano. Dentrix & Dexis. Cerec. All the bells & whistles! 22+ years of Goodwill. (4) days of hygiene/wk. (1-2) days/mos of Perio. Seller has a degenerative condition & is calling it quits before it worsens. Great opp for an experienced, quality oriented DDS looking for a larger, higher end practice. Re-Priced!

WESTLAKE VILLAGE - (3) op complete turnkey office for sale. Gorgeous! On outer perimeter of a prof. bldg. w excell. exposure, visibility & signage. Newer eqt., Digital x-rays. Includes supplies, instruments, furniture, eqt. & rights to lease.

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

RIVERSIDE COUNTY

Room for your Riverside County Practice Listing.

ORANGE COUNTY

ANAHEIM #3 - (3) op comput. G.P. in a one story prof. bldg. on a well known, major blvd. Abundant off St. parking. Dr. works 2.5 days/wk & collects approx \$20K/mos. Does no advertising. Can produce/collect more \underline{w} some advertising & more days. Cash/Ins/ PPO \underline{w} no Denti-Cal or HMO's. Low rent & overhead. Great starter or second location.

IRVINE - (3) op comput. turnkey office. Some charts included but not guaranteed. Located in a shop. ctr. w exposure/visibility & signage. Pano equipped. Plumbed for central nitrous. Digital x-rays. Location has been a dental office since 1992.

SAN BERNARDINO COUNTY

Room for Your San Bernardino County Practice Listing.

SANTA BARBARA COUNTY

SANTA BARBARA #3 - (3) op comput. G.P. located in a dental/medical/prof. bldg. complex on the 1st floor w easy access to parking. Dr. retiring after 40 years. Significant goodwill available in the charts. Does little Pedo even tho many kids are attracted to the complex. Refers all specialities. 8-10 new pts/mos. 6-8 pts/day. Ave. Annual Gross Collect. \$250K on a 4 day wk. Cash/Ins/PPO pts. Digital X-rays. Support during transition. Very attractive price.

TULARE COUNTY

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

VISALIA - (4) op comput. G.P. and Triplex free standing bldg. (3) ops fully eqtd. Dr. works 2 days/wk & collects approx \$20K/mos. Cash/Ins/PPO and some kids Denti-Cal. Can do much more w more chair time. Seller slowing down.

VENTURA COUNTY

PORT HUENEME #2 - turnkey office \underline{w} charts. (3) ops eqt'd. In a strip ctr \underline{w} exposure, visibility, & signage. In an upscale beach area. Easy Dental s/w, digital tomograph, & digital x-ray. **SOLD**

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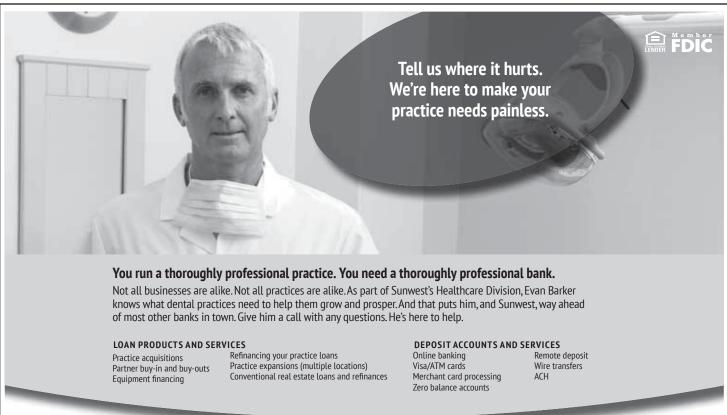
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OCEANSIDE—*NEW LISTING!!* Estab. **GENERAL** Practice situated in commercial/residential area. Digital X-Rays. Paperless practice. 3 Ops in approx. 1000 sq.ft.

TEMECULA—Dr. joining AcademiaSOLD!!

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-Mark Davidson, M.D., Los Angeles, Ca.

"I have been working with Mr. Kerendian, and he has shown utmost professionalism and devotion to me."

-Dan P. Benyamini, D.D.S., Family Practice, Los Angeles, Ca.

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BAKERSFIELD – Small /part-time 3 ops practice catering to HMO patients. First floor location. Seller relocating from area. Excellent starter or merger opportunity.

BEACH CITIES (upcoming) — High-end/ private only practice. 4 ops. Spectacular ocean views. Over 20 years of goodwill. Revenues exceed \$40k/month on part-time schedule. Contact us to be placed on call-back list.

BEVERLY HILLS – Starter practice or merger opportunity. Over 35 years of goodwill! Owner retiring. 3 Ops. As specialty procedures referred out. Private patients only. Transition available. Professional building.

CHINO HILLS - Shopping center location w/modern office equip. 8+ yrs of goodwill. Revenues exceed \$30K per month on part time schedule. Seller transition available. Must See.

FONTANA – This one has it all! Single-user/free standing building. Ample parking. Large sign. Very busy street. Growth area. State-of-the-Art equipment. 8+ op facility. Revenues exceed \$60k/month. Owner works limited schedule. Serious buyers only!

KERN COUNTY - Long established practice in free standing bldg. 5+ ops. Just north of Bakersfield, this location is a store front practice with monthly revenues in excess of \$30K/mo. on part time basis. Long term staff will remain for smooth transition. Priced for immediate sale.

LONG BEACH – Cap Practice with reverses of over \$20k/month on part-time schedule. 1st floor location in professional building. Priced right!

LOS ANGELES (near LAX) – 3 Op practice with revenues of \$25k/month. Looking for right practitioner to take **S** . Ist floor location. Low overhead.

LOS ANGELES – Small Capitation Practice with revenues of nearly \$20k/month. Looking for aggressive practitioner to take this practice to the next level! Currently no advertising & seller working limited sched. Low overhead.

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NORTH HOLLYWOOD – Practice with over 14 years of goodwill. First floor location in Major Shopping Center with busy anchor tenants. 3 ops equipped. Seller retiring. Sign. Visibility. Walkins.

ONTARIO (upcoming) - Call now to be placed on list - this one won't last! Shopping center location. Established 8 years. Revenues of \$40/month w/out advertising.

OXNARD PROXIMITY - Hispanic area, 1st floor practice w/ sign exposure. Over 15 yrs. goodwill. 5 ops in modern facility. Revenues exceed \$35K per month on part time basis. Priced Right.

RESEDA – Long-established private practice with some HMO revenues. Monthly revenues of 33 k month. 4 ops located in professional building. Nice Seein and modern appearance. Seller working limited sched.; willing to assist in transition.

RIVERSIDE – Over 10 years of goodwill for this part-time practice. Seller refers most specialty work. Mix of Private/ PPO. Ample parking Priced right!

SAN DIEGO (downtown/upcoming) – Retiree with 30+ years of goodwill. Seller works 4 day/wk sched. Busy hygiene program. 4 ops. Revenues exceed \$50k/month. Call now!

SAN FERNANDO VALLEY (upcoming) – Shopping Center location with thousands spent on tenant improvements. 4 ops. One of the busiest intersections in all San Fernando Valley. Sign across store front. Ample parking. Revenues exceed \$50k/ month. Tremendous opportunity.

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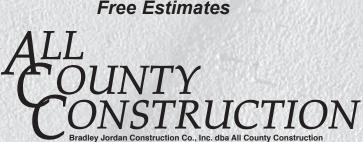
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LAKE ELSINORE GENERAL PRACTICE FOR SALE: Located in a retail center, this practice has been established in Lake Elsinore for over 20 years. Seller works 3 1/2 days per week with 5 full days of hygiene (hygiene accounts for 37% of the practice collections). No Denti-Cal, no HMO, no evenings and no weekends. Seller refers all molar endo, perio surgery, ortho and implant placement. The practice collects \$550,000 per year. The office consists of 3 equipped operatories. Asking \$370,000.

LA CANADA FEE FOR SERVICE PRACTICE FOR SALE: Practice consistently collects over \$1.2 million per year with a net income over \$525,000 each year on four days per week with seven days per week of hygiene. Seller does no marketing, does not work evenings or weekends and the only PPO accepted is Delta. Also refers out all endo, all oral surgery, all perio surgery, all implant placement and all ortho. Five equipped operatories, digital x-ray, panoramic x-ray and fully computerized with Dentrix software. Asking \$1,100,000.

SANTA MONICA FEE FOR SERVICE PRACTICE FOR SALE: Small, fee for service practice, collects \$170,000 per year on two and one-half days per week. Seller refers out most endo, all perio surgery and all implant placement. The practice does not accept HMO or PPO insurance patients. The office consists of 3 equipped operatories. The lease will expire at the end of May, 2013 and the Seller is willing to relocate the practice and transition the patients to a new location if a Buyer would so desire. Asking \$120,000.

GLENDALE/LA CANADA GENERAL PRACTICE FOR SALE: Over 40 years of goodwill with the same practitioner! The practice has averaged \$360,000 per year in collections and an average net income of \$120,000 per year on three and a half days per week. No HMO, no advertising, no evenings and no weekends. Seller refers all oral surgery, all perio surgery, almost all endo and all ortho. One and one-half days of hygiene per week. The practice is located in a professional building near the hospital and has 5 fully equipped operatories. Seller is motivated. Asking \$250,000.- PENDING

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TORRANCE GENERAL PRACTICE FOR SALE: This office is located in the Del Amo Medical building and the landlord of that property is not offering any leases beyond December, 2013. As a result, this office is ideal for a dentist with an office in the area or a dentist looking to open a new location in Torrance. The practice collected \$573,000 in 2011 with a net income of \$290,000 on three days per week. Buy the office now, work the practice in the present location for one year and then move it to your new location or existing office. Great practice building opportunity. Asking \$200,000.-SOLD

GLENDALE/ATWATER AREA GENERAL PRACTICE FOR SALE: Small, one operatory practice shares the reception room with a medical group. Practice collects \$120,000 per year on one day per week. Digital x-rays. Lease can be terminated in three months or renewed. This situation is ideal for a dentist with a practice in the area to acquire and merge. Asking \$50,000.

ENCINO GENERAL PRACTICE FOR SALE: Over 35 years of goodwill. This practice collects \$440,000 per year on two and one-half days per week with one and one-half days of hygiene per week with no HMO and no advertising. The office has 6 equipped operatories plus an x-ray room. Seller is willing to transition the practice to a buyer or will move the practice to a buyer's office and work in that office for one year to facilitate the patient transition/retention. Asking \$360,000.-SOLD

BEVERLY HILLS COSMETIC PRACTICE FOR SALE: Practice is heavily based on implants and has all of the technology to support it with a CT scanner, Sidexis imaging software and Anatomage virtual implant placement software. The office has 3 operatories with outstanding views from every room of this Golden Triangle location. Gross collections in 2010 and 2011 were over \$1.4 million each year. Net income is over \$500,000 for a dentist that places their own implants. Full fee for service practice with no insurance plans. Seller refers all endo and all perio. Asking \$900,000.

LONG BEACH STARTER PRACTICE FOR SALE: Excellent opportunity to own a 50% interest in the building and a solid core of fee for service patients at a very reasonable cost. Seller works three days per week (no evenings, no weekends) and collects \$130,000 per year with no Denti-Cal, no HMO and no PPO plans. Seller does no marketing. The practice has two equipped operatories plus one additional operatory that is plumbed but not equipped. The reception room, lab, sterilization area, front desk area and break room are shared with another dentist that owns 50% of the real estate and has his own three operatories. Each dentist uses their own operatories exclusively. Seller wants to sell his 50% interest in the real estate for \$150,000 which Seller will finance with no money down. Payments would be under \$1,000 per month. The asking price for the practice is \$80,000

NORTH HOLLYWOOD CLINIC PRACTICE FOR SALE: Over 20 years of goodwill, this practice in predominantly managed care with a current capitation check of approximately \$16,000 per month. The office has nine equipped operatories plus four additional operatories that are plumbed but not currently equipped. The office is open five days per week with no evenings and no weekends. Asking \$1,070,000 including the accounts receivable – SOLD AT FULL PRICE

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I suspect that I am not that different from my colleagues. I am beyond the traditional "retirement age", but still enjoy the practice of dentistry. Although I have only been working 2-3 days per week for the past few years, I wanted more time off for extended vacations but to do so meant continuing to pay the office overhead with no one there to produce. I had tried, unsuccessfully, on my own to work out a sale/work back agreement with another dentist in my building. It was a frustrating process.

I had consulted Kurt Skarin a number of times in the past and he had always provided me with sound advice. When I decided that it was time to make "the big move" and consider the sale of my practice, I called him again. I reiterated my desire to have the option of continuing to work in the practice after the sale. While Kurt counseled me that such an arrangement would make the sale more difficult and would result in a reduction in the purchase price, he also said that the sale is not just about the price but the complete package.

Within the first month, Kurt presented me with a potential buyer whose needs mirrored my own. He had a three day per week practice that he wanted to relocate and he was willing to have me continue in exactly the same capacity as I have for the past several years. Throughout the ensuing month, I had innumerable questions and concerns, which Kurt very professionally addressed.

While the sale has just closed and the transition to being an "associate" has just begun, I am very happy with the results of Kurt's efforts and would recommend him highly to anyone thinking about selling their practice.

Richard Nalin, D.D.S. Encino, CA

CA DRE #00863149

DENTAL PRACTICES FOR SALE

NEW LISTING! DALY CITY DENTAL PRACTICE FOR SALE – Gross ~ \$328K. Located in retail center with many restaurants & shops on major cross streets. Approx. 1,150 sq. ft. 3 fully equipped ops. Easy access to 280 Freeway.

VALLEJO DENTAL PRACTICE FOR SALE – Gross ~ \$650K. Digital office located in major retail shopping center. Excellent visibility. 4 fully ops, 1 additional plumbed. Approx. 1,500 sq. ft. Approx. 20-25 new patients per month.

OAKLAND STARTER PRACTICE FOR SALE - Asking \$69K. 5 eg. ops. Renovated 2 yrs ago. ~1,932 sg. ft. in professional bldg.

REDWOOD CITY DENTAL PRACTICE FOR SALE – Gross ~ \$399K. 2 ops, 1 additional plumbed. All digital, paperless. Great visibility. Across from major retail store. Approximately 70% PPO, 20% Cash, 10% Capitation.

NEW LISTING! SAN JOSE PRACTICE FOR SALE – 5 operatories, 1 additional plumbed, approximately 2,200 sq. ft. Located inside busy retail plaza on a major street with excellent signage. There is a side variety of tenant mix in the plaza, including restaurants, retail shops, hair salon, pharmacy, travel, etc. Close to 101 Freeway. #0110SJ.

SAN JOSE BUILDING FOR SALE – 2 Units totaling 2,197 sq. ft. Approximately 1,100 sq. ft. each. Located on major cross street. Across from retail plaza, nearby anchor stores, restaurants and many more. Ample parking spaces. Easy access to 101 Fwy. Ideal for Dental, Medical or Office use. Great opportunity for Owner or Investor.

SAN JOSE PRACTICE FOR SALE - Gross ~ \$200K. GP located in shopping center. 3 eq. ops., 1 plumbed ~1,270 sq. ft

<u>NEW LISTING!</u> FREESTANDING BUILDING IN BEAUMONT RIVERSIDE COUNTY, CA FOR SALE – Two building on one lot in Beaumont, CA. Front building is the dental office, plumbed for three ops. Back building is office building. Facility is currently vacant, completely remodeled in 2005. Brand new condition. Great visibility. High traffic on main street location near freeway. Asking \$700K. Great opportunity for Owner or Investor!

NEW LISTING! FRESNO DENTAL PRACTICE FOR SALE - Excellent visibility from street. Approximately 2,000 sq. ft., 3 fully equipped operatories and 2 additional plumbed. Close to 41 Freeway, medical center, restaurants & many shops.

NEW LISTING! RIALTO DENTAL PRACTICE FOR SALE - Asking \$79K or Lease Practice. Starter Practice in Stater Brothers/Pep Boys/Burger King plaza. Corner of Foothill Blvd. and North Acacia. Office next door to Stater Brothers. Excellent visibility. Newly refurbished equipment with 6 month warranty. ~ 1,365 sq. ft, 2 fully eq. ops, 2 additional plumbed.

WHITTIER DENTAL PRACTICE FOR SALE – 2012 collection is projected over \$410K. Located in major shopping mall. Over 30 years of goodwill. 3 fully eq. ops, 2 additional plumbed. ~ 1,342 sq. ft. Lots of traffic & many walk-ins new patient.

NEW LISTING! LOS ANGELES DENTAL PRACTICE FOR SALE – Located in a mini-mall many shops & restaurants. Good street visibility. ~ 1,000 sq. ft., 3 fully eq. ops, 1 additional plumbed. Close to Echo Park and Chinatown.

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PRICE REDUCED! ESCONDIDO DENTAL PRACTICE FOR SALE – 3 fully eq. operatories, 2 additional plumbed, ~ 2,100 sq. ft. Located in strip mall on major intersection. Close by anchor stores, pharmacies, restaurants & school.

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FEATURED LISTINGS

LONG BEACH (ORTHO) - As you will see everything is centralized to the Long Beach where the real estate is owned in the prestigious Bixby Knolls neighborhood. A husband and wife team purchased the three practices as one entity just like they are selling them now that it is time to focus on their growing family. All locations are networked and centralized (1 billing location) to the Long Beach office. They have approximately 300 active patients who are comfortable going to Long Beach to take X-rays where their Pan/Ceph. is located. They keep their overhead low as the same staff travels between the 3 locations. 50+ years of goodwill can be yours if you contact your CPS Broker promptly to see the practice before it is gone. Buyer's Net of \$165,115! **Property ID #4285.**

RANCHO SANTA MARGARITA (GP) – State of the art facility located in a two story plaza center. Established in late 2005. Practice consists of 7 fully eq. ops, with Dentrix software, Pano / Ceph X-ray, and Cerec Machine in a 2,250 sqft suite. Motivated seller work 2 days/wk, Associate 4 days/wk and 2 days/wk of hygiene. Both doctors see approximately 20-30 patients/day. Income Source: Insurance/ Cash / Some Capitation (\$4,500 in monthly Cap check). Projecting \$830K for 2012. Buyer's net of \$242K. Contact your CPS Agent for more information on this modern designed office. **Property ID #4187.**

RESEDA (GP) – This corner location with excellent signage is your traditional bread and butter practice. With excellent patient flow, it also offers a very competitive lease that includes all of the utilities. Located in a retail area conveniently next to CVS Pharmacy to fill prescriptions and across the street from bank and more retail shops. This location has been an icon as a dental practice for the area offering over 17 years goodwill. Office consists of 5 fully equipped ops, 1 plumbed not equipped with Eaglesoft software, digital x-ray and intra oral camera in a 1,971 sq. ft. suite. Motivated seller is an absentee owner. Associate works 4 days/wk with 2 days/wk of Hygiene. Grossed approximately \$649,000 in 2012. Buyer's net of \$183,746. You're your CPS Agent for more details. **Property ID #4175.**

SUN CITY (GP) – With 39 years of goodwill this practice is located is a 4 suite medical/dental building. Retiring seller works 3 days/wk and sees approximately 6-8 patients/day. Fee for service. 100% patient referral. Practice consists of 2 equipped ops, 1 plumbed not equipped, lab room, storage room (plumbed), small x-ray room, sterilization and private office in a 1,100 sq. ft. suite. Projecting approximately \$171,917 for 2012. Buyer's net of \$81K. Great practice on a busy street. Country Club across the street. New development area. Near shopping centers and residential area. Price for immediate sale. Please contact your CPS Agent for more information. **Property ID #4287.**

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GREATER LOS ANGELES COUNTY

BELLFLOWER (GP) - Practice and Building – Long established practice with some HMO income located in single story free standing building with 5 eq. ops in a 1,875 sq. ft. office. Grossed \$378,619 in 2011. Projecting approximately \$433,751 for 2012. Retiring seller works 3.5 days/wk and sees approximately 11-12 patients per day. Corner location with excellent signage. For more information, contact your CPS Agent. **Property ID #4197.**

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

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

LA PUENTE (GP) - Well established practice was relocated to a new facility in 2006. The practice is now located in a free standing building with private parking which seller is open to sell the building. Office consists of 5 fully equipped operatories. Motivated seller sees approximately 6-10 patients/day. Insurance/Cash/Some Capitation. Great location with excellent visibility and signage. Low sales price for immediate sale. Great starter practice. Contact your CPS Agent for more details. **Property ID #4253.**

LOS ANGELES (ORTHO/GP) - Leasehold improvements and equipment only! Excellent for a first time Buyer. Neat office with 3 chairs in open bay, though walls could certainly be constructed to add additional privacy. Recently made some upgrades. Office is located in the prestigious Wilshire West Medical Towers with great views of downtown L.A. and Century City. Priced for an immediate sale. Contact CPS for more information. **Property ID #4025.**

NORTH HOLLYWOOD (GP / ORTHO) - With over 14 years of goodwill, this practice is located in a Two Story Multi-Use Professional Building. Right off the freeway. Corner location with ample parking. The plaza has heavy traffic flowing from the surrounding restaurants and retail areas. With excellent street visibility, there are actually two sides of the building that offers signage to be observed from both major cross streets where the practice resides. The office consists of 4 equipped operatories with Ortho software and was recently painted and remodeled. Seller works 3 days/wk and Associate 1 day/wk. See approximately 16-18 new patients per month and approximately 4-5 new starts per month. Fee for service. There is approximately 50% Ortho. Seller has agreed to associate back into the office to complete the Ortho cases 1x/mo. Grossed \$374,768 in 2011. Projecting approximately \$386,106 for 2012 with Monthly revenues of approximately \$32,000. Buyer's net of \$128,444. Motivated Seller will be pursuing her career in lecturing around the world. Call us now for more information. **Property ID #4265.**

RESEDA (GP) – This corner location with excellent signage is your traditional bread and butter practice. With excellent patient flow, it also offers a very competitive lease that includes all of the utilities. Located in a retail area conveniently next to CVS Pharmacy to fill prescriptions and across the street from bank and more retail shops. This location has been an icon as a dental practice for the area offering over 17 years goodwill. Office consists of 5 fully equipped ops, 1 plumbed not equipped with Eaglesoft software, digital x-ray and intra oral camera in a 1,971 sq. ft. suite. Motivated seller is an absentee owner. Associate works 4 days/wk with 2 days/wk of Hygiene. Grossed approximately \$649,000 in 2012. Buyer's net of \$183,746. You're your CPS Agent for more details. **Property ID #4175.**





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Alice C. King, V.P.

WHITTIER (GP) - Established in 1955, this large state of the art facility is located in a single story strip mall with great signage and visibility. Practice consists of 8 fully equipped operatories, hygiene room with 4 equipped operatories, consultation room, sterilization room, lab room, private office, lounge room, K-Comp software package, Pano, Kodak Imaging and wireless dock in every operatory so such as intra oral cameras can travel between operatories. Motivated seller is working 3 days/wk, Associate 3 days/wk with 3 days/wk of hygiene. Income source: PPO / Cash / In House Insurance / Capitation (Approx. \$10K/mo in cap checks) Grossed \$1,573,684 in 2011. Projecting approximately \$1,500,000 for 2012. Buyer's net \$484K. Monthly revenues of \$127,000. Seller will be retiring. Call us now for more information. **Property ID #4259.**

ORANGE COUNTY

FOOTHILL RANCH (GP) - Established is 2006, this modern contemporary designed office is located in 2 story medical building. Office was remodeled in July 2011 and consists of 6 fully equipped operatories with Dentrix software and digital x-ray in a 1,850 sq. ft suite. Major equipment is approximately 1-7 years old. Seller works 1 days/ wk with 2 days/wk of hygiene. Monthly revenues of approximately \$34,000/mo. Income source: Insurance / Cash / Capitation (\$1,636/mo of cap checks). Beautiful office. Excellent starter opportunity. Call us now. **Property ID #4215.**

LAKE FOREST (GP) - Leasehold Improvements, Equipment & Some Charts! Established in February 2011, this office is located in a single story busy shopping center. Dental practice shares the suite with a Medical clinic. Good source of new patient referrals. Excellent traffic flow and visibility. Practice consists of 3 spacious eq. ops, 1 plumbed not eq. in a 1,200 sq. ft of a 2,500 sq. ft. suite. Seller works only part time. Insurance/Cash/Denti-cal. Motivated Sellers have other practices in the Inland Empire. Price for immediate sale. Great starter opportunity! Call us now for more details. **Property ID #4123.**

RANCHO SANTA MARGARITA (GP) - State of the art facility located in a two story plaza center. Established in late 2005. Practice consists of 7 fully eq. ops, with Dentrix software, Pano / Ceph X-ray, and Cerec Machine in a 2,250 sq ft suite. Motivated seller work 2 days/wk, Associate 4 days/wk and 2 days/wk of hygiene. Both doctors see approximately 20-30 patients/day. Income Source: Insurance/ Cash / Some Capitation (\$4,500 in monthly Cap check). Projecting \$830K for 2012. Buyer's net of \$242K. Contact your CPS Agent for more information on this modern designed office. **Property ID #4187.**

SAN JUAN CAPISTRANO - Leasehold Improvement & Equipment Only! Modern designed practice located in a 2 story professional building on a retail center. Easy freeway access. Practice consists of 3 fully eq. ops. in a 1,113 sq. ft. suite. Computerized office with digital x-ray and Easy Dental software package. 3 year old equipment. Excellent practice for a first time buyer. Motivated seller will be focusing on her primary office. Ask your CPS Agent for more details. **Property ID #3071.**

SANTA ANA - Leasehold Improvement & Equipment Only! Great starter practice is located on the second floor of a multi story professional medical building. Excellent lease. Office consists of 1,268 sq. ft. with 3 computerized eq. ops, and 2 plumbed not eq. for expansion with EZ 2000 software. Well designed. Motivated seller made some upgrades approximately 2 years ago and now purchased a building nearby. Ask your CPS Agent for more details. **Property ID #4221.**

TUSTIN - Leasehold Improvement & Equipment Only! Beautiful state-of-the-art office is located in a two story medical dental building with heavy traffic flow. Office consist of 5 fully eq. ops, 3 not eq. for expansion in a 2,085 sq. ft. suite. Motivated seller built out the practice in 2007. Equipment 5 years old. This is an excellent opportunity for a GP or Multi Specialty practice. Great practice with room to grow. Contact your CPS Agent for more information. **Property ID #4225.**

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Maria Silva, V.P.

TUSTIN - Leasehold Improvements & Equipment Only! Great office located on one of the busiest intersections of Tustin and in a busy shopping center with heavy traffic flow. Practice consists of 3 equipped operatories on the second floor in a 1,222 sq. ft. suite. Motivated seller moving to a larger building nearby. Price for immediate sale. Call us now for more information. **Property ID #4267.**

RIVERSIDE & SAN BERNARDINO COUNTIES

APPLE VALLEY (GP) - Established in 2007 this modern designed office is located is a busy shopping center with ample parking lot, great visibility and signage. Practice consists of 2 eq. ops with Practice Web software, 2 plumbed not eq. ops for expansion in a 1,600 sq ft suite. Equipment is 5 years old. Sellers work 4 days/wk. Insurance / Cash / Some Denti-cal / Some Cap. (\$2,250/mo in Cap checks). Monthly revenues of \$63K. Projecting approximately \$767K for 2012. Buyer's net of \$384K. Please contact your CPS Agent for more information. **Property ID #4271.**

BARSTOW (GP) – With over 47 years of goodwill this practice is located in a single story professional building with heavy traffic flow. Near residential area. Easy freeway access. Motivated seller works 3.5 days/wk with 2.5 days/wk of hygiene. Sees approximately 12-13 new patient/mo. Fee for service. 100% Patient referral. Practice consists of 4 equipped ops with Dentisoft software in a 1,100 sq. ft. office. Grossed approximately \$525K in 2012. Please contact your CPS Agent for more details. **Property ID #4241**.

LA QUINTA - One of the fasted growing cities in California - Leasehold Improvements & Equipment Only!! Practice consists of 3 eq. ops, 1,000 sq. ft. suite located in a strip shopping center. Computerized office with Dexis software, intra oral camera and Dexis Digital X-ray. Newer equipment. Affluent area World Class Golf, high end resorts and shopping. Practice established since 1995. Motivated Seller opened new location. **Property ID #4063.**

MURRIETA (GP) - Established in 2010, this general practice is located in one of the busiest intersections of Murrieta surrounded by anchor tenants. Motivated seller works 4 days/wk and sees approximately 10-15 patients/day. Income source: Insurance / Cash / Capitation. Office consists of 3 fully equipped operatories with Dentrix software in a 1,400 sq. ft. suite. Grossed \$317,968 in 2011 and now projecting approximately \$317,728 for 2012. Please contact your CPS Agent for more information. **Property ID #4247.**

RIVERSIDE - (GP) - Established in January 2012, this office is located on a major street in a busy shopping center with heavy traffic foot, great visibility, and signage. Everything is brand new and digital, complete with a new security camera and alarm system. Practice consists of 4 fully equipped operatories with Easy Dental software and digital x-ray. Office is open 4 days/wk and see approximately 10-18 patients per day. Monthly revenues of approximately \$20K/mo. Great starter office Call us now for more information. **Property ID #4269.**

SUN CITY (GP) – With 39 years of goodwill this practice is located is a 4 suite medical/dental building. Retiring seller works 3 days/wk and sees approximately 6-8 patients/day. Fee for service. 100% patient referral. Practice consists of 2 equipped ops, 1 plumbed not equipped, lab room, storage room (plumbed), small x-ray room, sterilization and private office in a 1,100 sq. ft. suite. Projecting approximately \$171,917 for 2012. Buyer's net of \$81K. Great practice on a busy street. Country Club across the street. New development area. Near shopping centers and residential area. Price for immediate sale. Please contact your CPS Agent for more information. **Property ID #4287.**

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CALIFORNIASpecializing in the Selling

Tina Ochoa, V.P.

WRIGHTWOOD GP - Well established practice with over 21 years of goodwill nestled among the pines high in the San Gabriel Mountains. Retiring seller works 3 days/wk and vithe days/wk of hygiene. Fee for service. Office consists of 4 fully equipped operatories in a 1,265 sq. ft. The Located is a two story building. Projecting approximately \$510,906 for 2012. Buyer's net of \$178,130. Please contact your CPS Agent for further details. **Property ID #4243.**

SAN DIEGO COUNTY

SAN MARCOS - Leasehold Improvements & Equipment! Established in 2010, this modern designed office is located in a two story building. In a retirement community and high income area. The practice consists of 2 eq. ops, consultation/private office, reception area and a storage room in a 800 sq. ft. office. Price for an immediate sale. Contact your CPS Agent for more information. **Property ID #4217.**

SAN DIEGO (GP) - This practice located in a free standing building corner location with its own private parking lot with great street visibility and heavy traffic flow in a hub center for medical facilities and located near several hospitals and within a few hundred yards from the freeway. The building only has two tenants, the other being the building owner that is a Pedodontist. Established over 5 years ago and consists of 4 equipped operatories with Dentrix software and digital x-ray in 2,076 sq. ft. suite. Motivated seller is working 4 days/wk with 1 day of hygiene. Grossed \$505,698 in 2011. Projecting approximately \$476,244 for 2012 with Monthly revenues of approximately \$40,000. Contact your CPS Agent for more information on this modern designed office. **Property ID #4279.**

SAN DIEGO COUNTY MILLION DOLLAR LISTING - Contact your CPS Agent for more information.

VENTURA & SAN LUIS OBISPO COUNTIES

CENTRAL COAST (GP) - Located in a Historic Colony District on a single free standing building with a flat lease. Great visibility and heavy traffic flow. This landmark on the central coast is surrounded by rolling hills studded with oaks; historic buildings; quaint lake, park and zoo. Seller works 3 days/wk with 6 days/wk of Hygiene. Fee for service. Sees approximately 10-15 new patients/mo. Office consists of 3 fully eq. ops with Dentrix software, digital x-ray and intra oral camera. Grossed approximately \$995,145 in 2011. Projecting approximately \$1,046,466 for 2012. Well established practice with 48 years of goodwill. Seller will be focusing on second office. Contact your CPS Agent for more information. **Property ID #4201.**

PORT HUENEME (GP) - Absentee Owner Practice. Seller is retiring. Office was established in 1980 and currently Seller has one (1) Associate working 2 days per week an 1) day per week of Hygiene. Office is located in a busy two story retail plaza with heavy traffic flow. Practice scalists of 3 eq. ops, with motion sensor sinks, 920 sq. ft. suite. Income source is 90% Insurance, 10% Cash. Ce eat location and great ocean views. Grossed \$277,103 in 2011. BUYER'S NET OF \$74K. **Property ID #4167.**

THOUSAND OAKS - GP) - This modern designed state of the art office is located in a single story building. Seller owns building but not for sale. In residential /commercial area. Has great street visibility. Practice consists of 6 fully equipped operatories with Data Tex software and digital x-ray. Equipment is approximate 5 years old. 50 years of goodwill. Absentee owner. Two Associates work 2 days/wk each and 3 days/wk of hygiene. See approximately 8-12 patients/day. Grossed \$547,871 for 2011. Projecting approximately \$644,000 for 2012. Please contact your CPS Agent for more information. **Property ID #4257.**

PRACTICE SALES, INC.

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Greg Beamer, V.P.

SPECIALTY PRACTICES

BURBANK (ORTHO) - Long established practice with over 45 year of goodwill, this Orthodontic office is located in a 4 story medical dental building in Burbank's media center and across the street from major medical center. Burbank is a bedroom community - 4 high schools (2 cities & 2 private within 5 miles of office), 3 middle schools and 4 parish schools. Practice consists of 2 equipped chairs in open bay area, Pano/Ceph X-ray room, Consultation/Treatment room w/ 1 equipped chair, Sterilization room, Dark room, Private office, large Lab in a 1,221 sq. ft suite. Retiring Seller is working 3 days/wk and sees approximately 25-30 patients per day. Approximate income source: Insurance 49%, Cash 50% & Cap 1%. Grossed \$338,488 in 2011. Projecting approximately \$307,386 for 2012. Please contact your CPS Agent for more information. **Property ID #4047.**

LADERA RANCH (ORTHO) - Beautiful state-of-the-art office located in a two story medical/dental building near schools and residential area where new homes are being built. Practice was established in 1978 and consists of 2,627 usable sq. ft. with 5 fully eq. chairs in open bay, 2 chairs 1) dult room with Dolphin software. Retiring Seller is currently working 4 days/wk and sees approximately 10 or it is per day. Fee for service office. Grossed \$604,701 in 2011. Monthly revenues of \$42,000/mo. Seller also roots space from GP in a nearby city 1/2 day/wk for the past 25 years which is included in the sale as well. Please contact your CPS Agent for more details. **Property ID #4209.**

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

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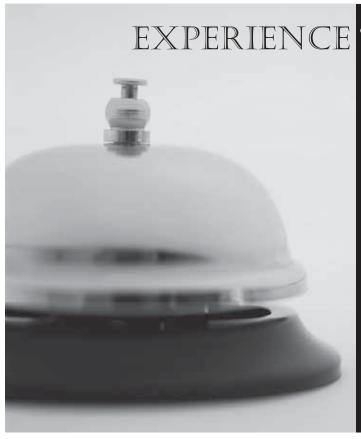
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- **CHICO:** For Sale-General Dentistry Practice. The collections in 2011 were \$1,209,207. There are 7 days of hygiene in this 5 op., 2,400 sq. ft. office. Equipment includes Laser, Intra-Oral Camera, new Cone Beam X-ray and Dentrix software. This excellent practice has 1,824 active patients with 12 new patients a month. Owner will consider an Associate to Buy-In position leading to the purchase of this practice. #14392
- EAST BAY: For Sale-ENDODONTIC PRACTICE. The adjusted net income was \$186,000 in 2011 in this 3 operatory, 1000 sq. ft. office. Include Meroscope, X-ray Scanner and PBS software. Transfer of referral base should be excellent. Ideal office for new endodontist or as a satellite practice for established practitioner. Dr. is retiring.
- FRESNO: For Sale-General Dentistry Practice: \$935K in collections in 2011, w/adjusted net income of \$337K. Office is 2,300 sq. ft. and is located in north Fresno in a highly visible professional office complex on a main thoroughfare. There are 6 equipped operatories, owner reports average age of equipment is 4 years. Practice has been operating in present location for over 20 years. Eaglesoft software, owner is retiring. #CA502
- FRESNO: For Sale-General Dentistry Facility. One of the best opportunities this year. This 3 op dental office comes equipped. It is in a great location and has about 200 active patients. Owner is in the process of completing bis Orthodontic training and only works in the office 5 days a month. Complete pictures of the office and an inventory list of included furniture and fixtures are available. Everything included for only \$85,000 You can't afford to pass this up. #14383

- GRASS VALLEY: For Sale-General Dentistry Practice. Gross Receipts of \$491K with an adjusted net income of \$130K. Overhead 73%. Office leased 1,555 sq. ft., 4 Cerac, & Eaglesoft Software. Owner would like to retire. #14379 equipped operatories, 5 available. Laser, Intra-oral Camera,
- GRASS VALLEY: For Sale-General Dentistry Practice. GR 545K 3 days/wk (4 avail). 3 hygiene days/week. 5 Ops (6 Avail) 1,950 sq ft. Refers out most/all Ortho, Perio, Endo, Surgery. Office has Laser, Intraoral Camera, Pano, & Dentrix Software. Owner retiring. #14372.
- GRASS VALLEY: For Sale-General Dentistry Practice. Owner relocating. 2011 gross receipts \$505K on 4 days per week with 5 days of hygiene. This well-established practice with approximatley 1,300 active patients is located in an 1,100 sq. ft. office with 4 ops, Dentrix software, Panoramic X-ray, Cerec, Intra-oral Camera, and X-rays in all ops. #CA509
- GRASS VALLEY: For Sale-General Dentistry Practice. Owner retiring. Well-designed 1,550 sq. ft. office with 4 ops plumbed, 3 ops furnished. Gross Receipts for 2011 were \$309K on easy 3 days/wk with low (47+%) overhead. Practice refers out Endo, Perio, Surgery & Ortho. Pano, PBS software. May be able to merge with another existing practice that will also be for sale in the near future, This merger would result in \$800,000 gross annually. #CA503
- **GREATER CHICO/YUBA CITY:** For Sale-General Dentistry Practice. 2011 GR \$592,520 on 4 days. 1,200 sq. ft. office with 4 equipped ops. Intra-Oral Camera, Pano, 1,100+ patients. Owner retiring after 33+ years in this picturesque and prosperous community with abundant recreation, close to the mountains and near one of the largest lakes in N. CA.
- GREATER SACRAMENTO: For Sale-Periodontal Practice: Retiring owner is the only Periodontist in a comunity of 50+K with a draw area of 100K. Implant experience a must. Great opportunity to work closley with a Prosthodontist and an Endodontist. Nicely appointed 1,500 sq. ft. office with 5 operatories, Digital X-rays and Dentrix software. 2011 gross receipts of \$719K. #CA500.
- HAWAII (MAUI): For Sale-General dentistry practice. Gross Receipts of \$636K. Office has four equipped operatories in 1198 sq.ft. Pano, Laser, I.O. Camera, Fiber Optics, 2 ½ days of hygiene. Owner retiring: Don't miss this opportunity to live and work in paradise. #20101

- HAYWARD: For Sale-General Dentistry Practice. This practice consists of 1,600 sq ft with 4 treatment rooms in an excellent location. 2010 Gross was \$501,000 with a \$228K adjusted net income. Dental Vision software, Average age of equipment is 8 yrs. Approximately 1,200 active patients.
- LANCASTER: For Sale-General Dentistry Practice. This 4 operatory office is located in 2,360 Sq Ft on the second floor of an attractive Medical Dental office building. Gross receipts were \$676,000 with a \$174K adjusted net income. Dentist is retiring after 39 years. 4 days of hygiene. Additional operatories could be added to existing space. Great location. #14376.
- LAS VEGAS: For Sale-General Dentistry Practice. This 4 operatory practice is in a great location in a high-end professional building with a view of the city of Las Vegas. It is equipped with an Intra-oral camera, Pano, Laser, and Dentrix software. There are 2 days of hygiene. The staff is well trained to efficiently run this low overhead office with great potential for further growth, 2011 gross receipts were \$727K with adj. net income of \$331K. Doctor moving out of state. #NV500
- LEMOORE/HANFORD AREA: For Sale-General Dentistry Practice & Building. Owner has worked in this location since 1971. Gross Receipts were \$378K with \$139K adj. net income. There are 3 equipped operatories and 3 days of hygiene. Purchase of the building is optional to the Buyer. 100% financing is available for both building and practice. Excellent opportunity for new grad or satellite practice. #14375.
- MERCED: For Sale-General Dentistry Practice. This is a tastefully done, 4 op., 1,550 sq. ft. office with 4 and 1/2 days of hygiene/week. All equipment is less than 10 years old and includes 2 Lasers, Intra-oral Camera, Panographic X-ray, Digital X-rays, and Dentrix Software. Molar endo and involved oral surgery cases referred out. Basic general (non-amalgam) type dentistry. 2011 gross was \$878,000 with 4 weeks out as a result of a medical issue. 2010 collections were \$956,000. Excellent location. Seller retiring. #CA512
- MILLBRAE: For Sale-General Dentistry Practice. This beautiful, well-established office is located on the main thoroughfare of the North Penninsula, offering great exposure that generates 25-30 new patients per month. 5 treatment rooms (6th plumbed) in approx. 1,500 sq. ft. equipped with Digital Pan, Digital Imaging and Intra-Oral Camera. 2011 gross receipts of \$651,000 with \$230,000 adjusted net income. Owner is retiring. Don't delay, this won't last long! #14395
- MODESTO: For Sale General Dentistry Practice. Collections have been approximately \$700K pe year with a 62% overhead on 3 days per week schedules and days of hygiene in this 4 op. office. Eaglesoft software and Panoramic X-ray. Approximately

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- MODESTO AREA: For Sale-General Dentistry Practice. Owner is a senior partner in a practice set up to share expenses and reduce overhead. Each partner has their own patients, operatories, etc. Selling partner's gross receipts in 2011 were over \$950,000 with only 54% overhead or \$443,777 adj. net income. There are 8 days of hygiene. Intra-oral camera, Panoramic X-ray, digital X-rays, and Dentrix software. Owner is retiring. #CA506
- MODESTO-TRACY-AREA: For Sale-Pediatric Practice. \$677,000 in collections in 2010 with a \$357,000 net income. This 3-chair office is located in approximately 1,250 sq. ft & has recently been remodeled. Patient Base software. Office equipped for NO2 & IV sedation. Practice has operated in its present location for 20 years.
- MOUNTAIN VIEW: For Sale-General Dentistry Practice: This
 2 day per week satellite office is located the heart of Silicon
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 sq. ft. With household names as your neighbors, few
 opportunities are this good! #14398
- MORGAN HILL: For Sale-General Dentistry Practice & Building. DECEASED DENTIST AS OF JUNE 6TH, 2012. The office and equipment are only 5 years old. The office is beautifully decorated and efficiently laid on with 5 operatories. The condominium space is located an highly visible, upscale, professional office building. 2011 gross receipts were \$846,000. Intra-oral Camera, Panoramic X-Ray and Digial X-Ray. Staff and hygiene are working daily with out-of-the-area doctor covering. Approximately 1,700 active patients. #14399
- NEWPORT BEACH: For Sale-General Dentistry Practice.
 This 4 operatory practice is located in beautiful Newport Beach and is part of a larger office—implex. Gross receipts were \$490K in 2011, with an average of 20 new patients per month. The office is 920 sq. ft. with Dentrix software, Dental laser, and up-to-date equipment. #14397
- NORTHERN CALIFORNIA: For Sale-Pediatric practice.
 Owner has operated in same location for 32 years. Approx 1,760 active pts, 1,160 sq ft, panorant Ray, Dexis Digital and Dentrix software in this 5-chair office. 2009 Gross Receipts \$713K with 48% overhead. Owner retiring. Call for Details.

- NORTH OF PERIODONTAL PRACTICE. Owner retiring: Great opportunity for a Periodondist with experience in dental implant placement. This well-appropriate along the busy 101 corridor north of San Francisco. 2011 gross receipts of \$558,000. DSN software. Buyer will be the only full-time periodontist in an area with the population of approximately 60.000. #14396
- ORINDA: For Sale-FACILITY SALE. If you are thinking about relocating or building out a new office in a prime location, then you need to look at this opportunity. At half the cost or less, you can have an outstanding, fully furnished, 3 operatory office (2 additional plumbed) in a great location with good parking in an upscale building. Pictures and a complete list of equipment and furnishings are available. Office is suitable for Endo, Oral Surgery, or General Dentistry. #CA508
- REDDING: For Sale-General Dentistry Practice. Owner retiring. 2011 GR of \$548K on 4 day, 30 hr week schedule.
 Well-established practice in well-designed, 5 op. office, with 6 days of hygiene. Intra-Oral Camera and Dentrix. #CA514
- ROSEVILLE: For Sale-General Dentistry Practice. Great Location. 2009 GR \$900K with adjusted net income of \$300K. 1,975 sq. ft. with 4 ons. Valays hygiene/wk. Digital, Intra-Oral Camera, Dentik Projan, fiber optics, P & C chairs all less than 5 years old. Owner is retiring. #14327
- SACRAMENTO: For Sale-General Dentistry Practice. Ideal start-up or satellite practice. This is a satellite practice of the owner. this is a 5 op. office that includes Intra-oral camera, Panoramic X-ray, and Soft Dent software. 2011 gross receipts were \$202,000. Average age of equipment is 5 to 10 years. Purchase price is far less than purchasing equipment and paying for leasehold improvements in a new location. This office also comes with approximately 450 active patients that provides an immediate cash flow. #CA507
- SACRAMENTO: For Sale-General Dentistry Practice. Gross Receipts \$546K with adjusted net income of \$159K. Office is 2,400 sq ft with 7 operatories. Practice has been operating in the same location for the past 50 years. Pano, Softdent software. Owner to retire. #14374
- SAN FRANCISCO: For Sale-General Dentistry Practice. This 1000 sq. ft. office is Count in the heart of the financial

- district. It is a corner office with each of the 4 operatories looking out at the incredible views on Golden Gate side of the bay. The 2011 collections were \$1,200,000 with a low overhead. The practice averages approximately 15 new patients a month.
- SAN JOSE: For Sale FACILITY SALE ONLY NO PATIENTS: Exclusive Willow Glen district offering 4 fully equipped treatments rooms, 2 additional plumed, in approximately 1,900 sq. ft.. Digital Scanner, Intra-Oral Camera in a very elegant setting. This facility only sale offers favorable lease terms as well. #CA504
- SAN LUIS OBISPO: For Sale Two Doctor General Dentistry Practice. Gross receipts \$1,537,142 for 2010 with an adjusted net income of \$691K. The office has 2331 sq. ft. with 8 equipped operatories. Pano, E4D, and Dentrix software. Practice started in 1990 and has been in its present location since 1998. Approx. 3000 active patients. Great location with nice views. #14353.
- SAN RAMON: For Sale-FACILITY SALE. Great San Ramon location in professional complex: equipment, leaseholds & furnishings only. 1,400 sq. ft. with 4 equip. treatment rooms (2 additional plumbed), Pano X-ray, Computer Server & Workstations w/Dentrix, Intra-oral Camera & wired for digital. Priced to sell in an upscale community that's home to Chevron, AT&T, Robert Half International, Accenture and Safeway Stores.
- SANTA BARBARA: For Sale-General Dentistry Practice. Wonderful opportunity to live and work in one of California's most desirable areas. 2010 Gr. sereceipts were \$974,000 with a \$370,00 adjusted net income. Six days of hygiene. Dentrix software, Intra-Oral Camera and Panoramic X-Ray. Owner is retiring. #14382
- SANTA CRUZ: For Sale-General Dentistry practice. This
 excellent practice is centrally located in a professional complex.
 Office is approx. 1,885 sq. ft., 4 peratories with room for one
 additional. There are approx. 2000 active patients with 6 days of
 hygiene per week. Practice Pano, Intra-Oral Camera and Easy
 Dental software. Owner is retiring. Reasonable lease available.
 #14361
- VICTORVILLE: For Sale General Dentistry Practice. This
 practice is worked just on a three day a week schedule. There are
 3 operatories with 10 off-street parking spaces. Practice has high
 visibility. The practice was acquired from previous owner in
 2002. #14393

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MODESTO-TRACY AREA For Sale - Pediatric Practice. \$677,000 in collections in 2010 with a \$357,000 net income. This 3 chair office is located in approx. 1,250 sq. ft. & has recently been remodeled. Patient Base software. Office equipped for NO2 & IV sedation. Practice has operated in its present location for 20 years. #14378 HENRY SCHEIN PPT INC. BROKER DENNIS HOOVER, D.D.S. 800-519-3458.

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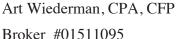
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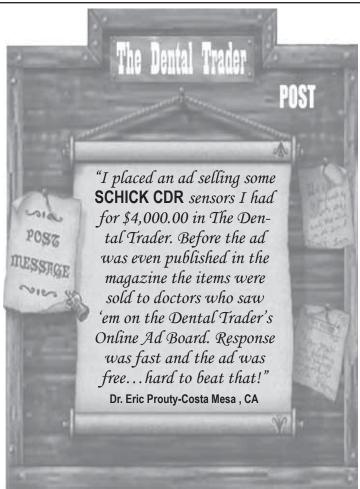
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For many dentists an S corporation is preferable to a C corporation. This is because S corporations are tax reporting entities, and C corporations are tax paying entities. S corp earnings are reported on the owner's tax return (similar to a Partnership)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



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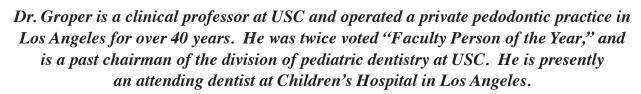
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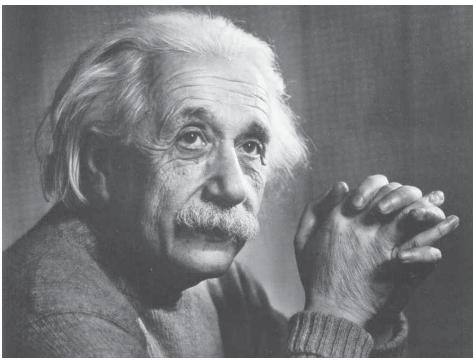
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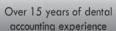
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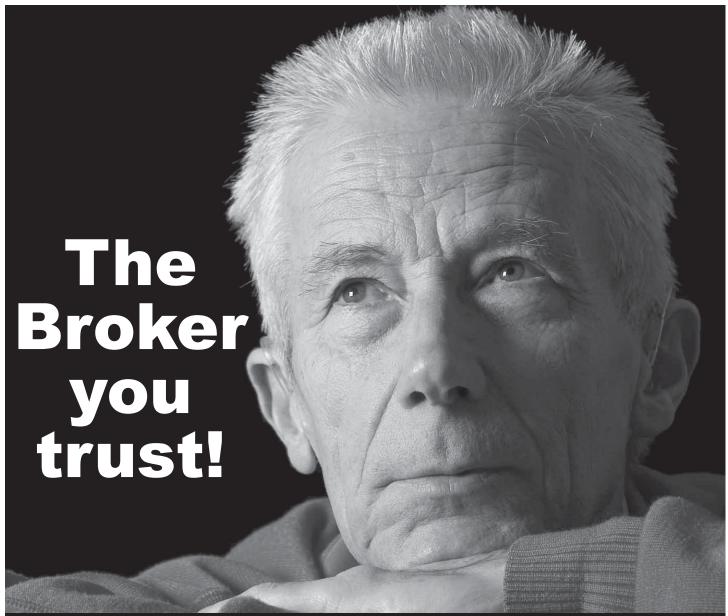
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