

THE Dental Trader

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Closing practice Woodland (Northern California), Tuttnauer steam sterilizer (\$700) in very good condition - contact drburgren@aol.com.

1483 sq ft office has 4 operating rooms. The office is fully equipped for lease or purchase Alex (916)769-8900.

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FRESNO COUNTY

CENTRAL VALLEY/SO. FRESNO CTY - (3) op comput. G.P. w newer refurb. Belmont eqt. Digital x-rays & networked. Dentrux s/w. In a smaller town w very limited competition. Mos. Gross Collect \$40K - \$50K on a (3) day wk. Cash/Ins/PPO pts. Low overhead office. Seller to concentrate on his other office in L.A.

KERN COUNTY

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

BAKERSFIELD #26 - 3,500 Sq. Ft. Duplex Medical-Dental Bldg. for Sale. Suite (#1) is 2,300 sq. ft. and is fully eqt'd with a (5) op G.P. turn-key dental office including instruments & supplies! The second suite is also plumbed for dental but can be used for medical, chiropractic, accounting, insurance, etc. & has just been remodeled. The two suites could also be combined to make a larger single use dental or medical facility! The bldg is located on a major thoroughfare w monument signage & has (27) parking spaces & 10+ years of goodwill. **[SOLD]**

LOS ANGELES COUNTY

CALABASAS - G.P. in a highly sought after, upscale shopping center location with exposure, visibility & signage. Mostly Fee for Service. Newer eqt & build out. (4) ops eqt'd, 5th op plumbed. Central nitrous. Digital x-rays & pano, Dentrux and Dexis. 30+ years of Goodwill. Annual Gross Collections \$500K+. **[NEW]**

ENCINO - (4) op comput. G.P. Located in a modern, well known, easily accessible, recently remodeled professional bldg. on a main thoroughfare. Magnificent panoramic Valley views from (3) ops. Cash/Ins/PPO pt. base. Annual Gross Collect \$600K on a (4) day wk. Digital X-Rays & Laser eqt'd. Refers out all Endo. Seller moving, but will assist w Transition. **[PENDING]**

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

HOLLYWOOD - Super clean, (3) op computerized G.P. Only DDS in Medical bldg. Great starter or satellite office. Annual Gross Collections \$100K+ on a very p.t. schedule. **[NEW]**

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

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

TOLUCA LAKE - Great startup opp. or second office! (4) op comput. G.P. (2) ops eqt'd w new eqt. (2) add plumbed. Digital x-ray. Located in a free stand. duplex bldg. on a well known main thoroughfare. Cash/Ins/PPO/HMO pts. \$1K/mos cap ck. Collect approx \$10K/mos on (1) day/wk. Seller to concentrate on other office. **[SOLD]**

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

WOODLAND HILLS #4 - (9) op comput. G.P. (6) ops of newer eqt. (3) add. plumbed. Located on a main thoroughfare in a busy shop ctr. w excellent exposure, visibility & signage. Cash/Ins/PPO & HMO pts. Mos. Cap Ck approx. \$2K/mos. 2013 Projected Gross Collections \$370K p.t. **[SOLD]**

ORANGE COUNTY

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RIVERSIDE COUNTY

CORONA - Drop dead gorgeous, beautifully designed & appointed dental spa w all the special touches including: soft colors, free stand. waterfalls, plush carpeting, wood cabinets & flooring. There are (5) ops fully eqt'd w new eqt. In addition, there are two spa rooms, one set up for massage & the other for facials. The office is located in a two story 2,900 sq ft free stand. bldg. w exposure/visibility & signage. The bldg is also available for purchase. Digital x-rays, comput. & Pano eqt'd. Parking is convenient & free in the adjacent lot. Previous production of \$1.0M+ on a (4) day week. Partnership dissolution. **NEW/BACK ON THE MARKET.**

SAN BERNARDINO COUNTY

Room for Your San Bernardino County Practice Listing.

TULARE COUNTY

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

VENTURA COUNTY

EAST VENTURA COUNTY #1 - (3) op comput. G.P. Located on a main thoroughfare w some visibility. Fee for Service pts. Pano eqt'd. Very low overhead. 2013 Projected Gross Collections \$500K. **[SOLD]**

EAST VENTURA COUNTY #2 - Bldg. & Practice - This is the one that you've been waiting for! (3) op computerized G.P. & single use bldg. 2013 Gross Collect \$560K+ & growing. Cash/Ins/PPO/HMO pts. Mos. Cap ck. \$2K+. Some newer eqt'd. **[NEW]**

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Retiring all dental equipment for sale 4 op office Woodland - lights, chairs, x-ray, dental unit, instruments, sterilizer,... contact drburgren@aol.com.

Panoramic X-ray machine for sale, good condition, easy to use, ask \$2500, including digital phosphate plate, (worth \$1000), email: dds898@gmail.com.

PRACTICE FOR SALE Lemon Grove. GP with 4 Ops in busy strip mall. High NET! SDPS: 760-599-7828.

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

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

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

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

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

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

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CARLSBAD— FOR LEASE. Fully built-out dental office situated in 2-suite Dental Bldg. Approx. 1700 sq. ft. with lots of windows. 4 Ops. Very spacious office!!

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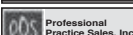


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11	12	13	14	15	16	17
18	19	20	21	CDA ANAHEIM CONVENTION		
25	26 MEMORIAL DAY	27	28	29	30	31

April						
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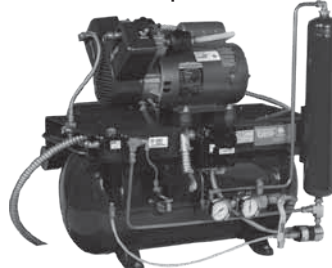
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For many dentists an S corporation is preferable to a C corporation. This is because S corporations are tax reporting entities, and C corporations are tax paying entities. S corp earnings are reported on the owner's tax return (similar to a Partnership) 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.



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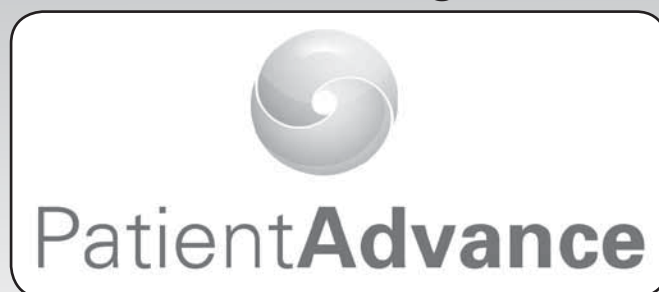


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CENTRAL AND NORTHERN CALIFORNIA LISTINGS

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

BAKERSFIELD and SMALL FARM COMMUNITY: New listing of 2 practices 30 minutes apart from each other, staff and doctor work both locations. Strong patient base in both practices with room for growth; communities are underserved. This is a rare opportunity to own 2 practices with GR of \$588K and \$278K combined Adj. Net. Practice #CAM557, Contact Kerri McCullough - 949-566-3056.

BISHOP: General Dentistry Practice and Building - Owner retiring after 29 years in same location. 2011 Collections were \$1,000,243 with \$387K Adj. Net. There are 6 days hyg./wk in the 5 Op, 1,800 sq. ft. building. 100% financing is available for both building and practice. In Escrow. Practice #14390, Contact Dr. Dennis Hoover - 209-605-9039.

CENTRAL COAST: Prosthodontic Practice with 4 Ops, a full in-house lab with IOS, mill, casting ovens, and ceramic ovens, in a beautiful area near shopping. Doctor had over \$1.1MM in GR in 2012. Practice #CAM535, Contact Jim Engel, 925-330-2207.

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

DANVILLE: FACILITY ONLY - 5 fully equipped Ops with computers in each, Digital X-ray, Digital Pano, and central Nitrous/Oxygen. Seller moving to a new building after 27 years of practice. Photos available upon request. Practice #CA548, Contact Jim Engel - 925-330-2207.

FOLSOM/EL DORADO HILLS: Like-new office with 1,200 sq. ft. and 4 Ops. 2012 GR of \$405K. 2½ days of hyg./wk. Practice utilizes Dextrix, Laser, Digital X-Rays and Intra-Oral cameras. Owner is selling to pursue other interests. Practice #CA103, Contact Dr. Thomas Wagner - 916-812-3255.

FREMONT: Great location in a major shopping center with 10 Ops, Digital X-rays, digital Pan in 3,050 sq. ft. suite with 4,000 active patients. PPO/HMO with 2012 GR of \$1.2M with Adj. Net of over \$300K. Owner is downsizing multiple practices. In Escrow. Practice #CA553, Contact Jim Engel - 925-330-2207.

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

GRASS VALLEY: Owner retiring, 2012 GR of \$442,736 on 3 day week. 6 Ops, 3 days hygiene, Dextrix software, Pano, Laser, Intra-Oral camera, and cash practice. 1,950 sq. ft. office condo available to purchase. Practice #14372, Contact Dr. Thomas Wagner - 916-812-3255.

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

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

GREATER SACRAMENTO: Orthodontic Practice - Like-new 2,300 sq. ft. office with extensive leasehold improvements and 6 chairs. 220 active patients in phase 1. Practice #CA551, Contact Dr. Thomas Wagner - 916-812-3255.

GREATER SACRAMENTO/ROSEVILLE: General Dentistry Partnership Position: One of several partners is retiring in this highly successful General Dentistry Group Practice. Intra-Oral Camera, Digital X-rays (Dexis), digital Pan, electronic charts, and excellent management team. Each partner has his/her own patients. Owner financing w/ acceptable down payment. Sale to new partner is subject to approval by current partners. Practice #CA126, Contact Dr. Thomas Wagner - 916-812-3255.

HOLLISTER: FACILITY ONLY - Great shopping center location, 3 Ops and 2 more plumbed with cabinets. Adec chairs, units, and lights, Dexis, Easy Dental, and Pano in approx. 1,800 sq. ft. Owner relocating. Practice #CA563, Contact Jim Engel - 925-330-2207.

LANCASTER: General Dentistry Practice - This 4 op office is located in 2,360 sq. ft. in medical/dental office building w/ space for add'l ops. Gross receipts were \$676K with a \$174K Adj. Net. Dentist is retiring after 39 years. 4 days of hygiene. In Escrow. Practice #14376, Contact Dr. Dennis Hoover - 209-605-9039.

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

NORTH OF SACRAMENTO: General Dentistry Practice, owner retiring. 2012 GR of \$515K on 32 hours/week, working about 37 weeks/year. EZ Dental Software, Pano, Fiber Optics. Newly remodeled with 4 Equipped Ops, 5 Available. Approx. 1,500 active patients, 20 hrs Hyg. per week. Building available for purchase. Practice #CA558, Contact Dr. Thomas Wagner - 916-812-3255.

NORTH EAST BAY: General Dentistry Practice established for over 35 years, owner retiring. 7 Ops in 2,324 sq. ft. with

Dental Mate software, Intra-Oral camera, Pano, and Digital X-rays. 2012 GR of \$885K with overhead under 70%. Building to be sold with practice. Practice #CA108, Contact Dr. Thomas Wagner, 916-812-3255.

NORTH OF SACRAMENTO: General Dentistry 5 Op practice in 2,050 sq. ft. 2012 GR of \$1.2MM+ with overhead of only 54%. Dextrix, Intra-Oral Cameras, Digital X-rays, Imaging System, and Pano. Practice established at current location for over 15 years. Practice #CA106, Contact Dr. Thomas Wagner - 916-812-3255.

NORTH OF SACRAMENTO: GR of \$521K in well-designed, 1,650 sq. ft. office with 4 Ops. Low overhead of only 52%, 4 days of hygiene. Easy Dental software and 1,600+ patients. Most Endo, OS, Perio, all Ortho and Implant Placement are referred out. Owner is retiring. Practice #CA528, Contact Dr. Thomas Wagner - 916-812-3255.

RIDGECREST: General Dentistry Practice and Building: 4 Op practice in 1,536 sq. ft. building. Owner retiring after 32 years in same location with 2012 GR of \$175K. Pictures of the building are available upon request. Lots of Potential. Practice #CA523, Contact Dr. Dennis Hoover - 209-605-9039.

SAN JOSE: FACILITY ONLY - Elegant Blossom Valley office with 6 Ops in approx. 3,700 sq. ft. Digital X-rays, computers in every room, reception with flat screen TV, equipped business office, sterilization, and conference room. Great start-up location or satellite office. Full inventory and photos available. Practice #CA565, Contact Jim Engel 925-330-2207.

SAN RAMON: FACILITY ONLY - Great San Ramon location in professional complex: equipment, leaseholds & furnishings only. 1,400 sq. ft. with 4 equipped Ops (2 add'l plumbed), Pano X-Ray, Computer server & workstations w/ Dextrix, Intra-Oral camera & wired for digital. Priced to sell in an upscale community. Practice #CA511, Contact Jim Engel - 925-330-2207.

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

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

TURLOCK: Doctor's GR in 2012 were over \$950K with only 54% overhead or \$443K Adj. Net. 8 days of hyg/wk. Intra-Oral camera, Pano X-Ray, Digital, and Dextrix software. Owner is retiring. In Escrow. Practice #CA506, Contact Dr. Dennis Hoover - 209-605-9039.

WALNUT CREEK: Prosthodontic Practice with 3 Ops, fully equipped, near a retirement community. Doctor is retir-

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ing after 28 years in the same location. Practice had over \$530K in GR in 2012. Practice #CAM540, Contact Jim Engel - 925-330-2207.

SOUTHERN CALIFORNIA LISTINGS

ANAHEIM: General Dentistry Practice is perfect for a merger or satellite office. The seller is retiring and refers out most specialty procedures. This 3 Op practice is nicely appointed and modern. 2012 GR of \$423K and an Adj. Net of \$140K. Practice established for 39 years, room to grow! Practice #CA101, Contact Kerri McCullough - 949-566-3056.

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

CHULA VISTA: *NEW LISTING* - This General Dentistry Practice was started 50 years ago, seller acquired 35 years ago. 4 Ops, 3-1/2 days of hygiene, Dentrrix Software. \$528K 2012 GR. In years past, the office was consistently collecting over \$700K/year, retiring doctor has slowed down throughout the years. Practice #CA109, Contact Thinh Tran - 949-533-8308.

CLAREMONT: *NEW LISTING* General Dentistry Practice with 6 Ops in 2,200 sq. ft. suite. Established for over 44 years with 8 days of hyg/week. Practice uses Softdent, Digital X-rays, and refers out most specialty procedures. GR of \$581K in 2012. Practice #CA114, Contact Thinh Tran - 949-533-8308.

COASTAL ORANGE COUNTY: Retiring doctor spent \$500K in 4 new Ops of Pelton & Crane chairs and cabinetry in addition to the TIs. Dentrrix and Dexis, Digital Pano. Close to the ocean - dream location! GR over \$600K in 2011 and \$500K in 2012. Practice #CAM566, Contact Thinh Tran - 949-533-8308.

COASTAL ORANGE COUNTY: Gorgeous 4 Op General Dentistry/Implant practice in the most desirable location in America. All high-end equipment. Kavo elec. handpieces and implant systems in est. op. Dentrrix and Dexis, 1,800 sq. ft. 2012 GR were \$1.2MM. Practice #CA520, Contact Thinh Tran - 949-533-8308.

COASTAL ORANGE COUNTY: Periodontal Practice with 5 Ops, fully equipped. Retiring doctor works a 3 day week with 4 days of hygiene and 2012 GR of \$343K. Great location in professional building near freeway. Practice #CAM533, Contact Kerri McCullough - 949-566-3056.

HUNTINGTON PARK: Retiring General Dentist with a large group practice that was started in 1984. 15 Ops and Dentrrix/Dexis with 25 computer stations. E4D CAD/CAM machine. 2012 GR of over \$1.1MM in 2012. Seller owns the building. Practice #CA113, Contact Thinh Tran - 949-533-3056.

INDIAN WELLS: This General Dentistry Practice has a strong emphasis in TMJ in a 4,000 sq. ft. suite. Built 2 years

ago with 6 Ops, and all new equipment and fixtures. Practice was in the Palm Springs area for over 3 years and moved to nearby Indian Wells. 2011 GR were over \$350K on just 1 doctor day per week. Practice has a CMT Pan/Ceph machine and a lecture room in the suite. Practice #CAM530, Contact Mario Molina - 323-974-4592.

LA MESA: *NEW LISTING* - This 3 Op practice is located in 2,000 sq. ft. in a professional building. GR of \$396K in 2012 with \$155K in Adj. Net. Practice utilizes Dentrrix, Laser, and Digital X-Rays. Practice #CA, Contact Thinh Tran - 949-533-8308.

LANCASTER: This 4 Op office is located in 2,360 sq. ft. on the second floor of a medical dental building. GR were \$676K with a \$174K Adj. Net. Dentist is retiring after 39 years. 4 days hyg/wk. Additional Ops could be added to existing space. Practice #14376, Contact Dr. Dennis Hoover - 209-545-249.

LOS ANGELES: *NEW LISTING* - General Dentistry Practice with 5 Ops in a professional building downtown. For more information, contact Kerri McCullough - 949-566-3056.

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

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

NEWPORT BEACH: General Dentistry Practice with 3 equipped Ops, high-end equipment is less than 10 years old and includes ADEC chairs, Kavo handpieces, 2 Dexis sensors, and Dentrrix software. 2012 GR of \$350K on 3-1/2 days per week. Located near hospital in a desirable area. Practice #CAM534, Contact Thinh Tran - 949-533-8308

NORTH ORANGE COUNTY: Endodontic Practice with 5 Ops, fully equipped and 3 Zeiss ceiling-mounted microscopes. Practice has been established for over 30 years. GR of \$370K and Adj. Net of over \$172K on a 3 day work week. PBS Endo software. Practice #CAM561, Contact Jaci Hardison - 714-318-4911.

NORTH SAN DIEGO COUNTY: General Dentistry Practice has 12 equipped Ops. Located in a free-standing building in a desirable area and established for 35 years. CAP and PPO contracts with \$1.2MM in GR in 2012 with \$405K Adj. Net. Practice #CAM555, Contact Kerri McCullough - 949-566-3056.

ORANGE COUNTY: *NEW LISTING* - General Dentistry Practice with 2012 GR of over \$1.1MM. Desirable area in Orange County. For more information, contact Kerri McCullough - 949-566-3056

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

lizes EasyDental and 2012 GR of \$168K. Practice #CA110, Contact Thinh Tran - 949-533-8308.

RIVERSIDE: *NEW LISTING* - This General Dentistry/Implant Practice with 5 Ops has been established for 50 years and utilizes Dentrrix, Digital Pano, and CT Scan. Dental equipment is 8 years old and has 20+ new patients/mo. Building also for sale. Practice #CA120, Contact Kerri McCullough - 949-566-3056.

SAN CLEMENTE: *NEW LISTING* - This General Dentistry Practice with 3 Equipped Ops, 2 Add'l plumbed has been established for approx. 10 years. Uses PracticeWorks, digital x-rays and Pano. Practice # CA, Contact Kerri McCullough - 949-566-3056.

SAN DIEGO: *NEW LISTING* - General Dentistry Practice with 5 Ops has been established for 21 years. For more information, contact Thinh Tran - 949-533-8308

SOUTH ORANGE COUNTY: General Dentistry Practice with 4 Ops in a 1,350 sq. ft. suite in a coastal location. Practice utilizes Dentrrix. Practice # CA119, Contact Kerri McCullough - 949-566-3056.

THOUSAND OAKS: *NEW LISTING* Retiring General Dentist, established for 37 years with 6 Ops and 8 days of hygiene/week. Practice uses Dentrrix/Dexis and GR of \$589K in 2012. Practice #CA118, Contact Thinh Tran - 949-533-8308.

WEST LOS ANGELES: *NEW LISTING* - General Dentistry Practice with 4 equipped Ops, 1 add'l plumbed. Great LA location on the West side with GR of \$342K on just 2 doctor days per week. Room to grow! #CA117, Contact Kerri McCullough - 949-566-3056.

YORBA LINDA: General Dentistry Practice with 5 Ops. This well-appointed practice is on a main street in a desirable area. Practice has been established for 28 years in this family community. Practice has 3 days of hygiene and 3 doctor days per week and has \$380K GR for 2012. Practice #CAM531, Contact Thinh Tran - 949-533-8308.

OUTSIDE OF CALIFORNIA

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

HENDERSON, NV: Deceased Dentist, Pediatric Practice - 2011 Collections of \$875K and 2012 Collections of \$766K. 2013 Collections in first 3 months were \$688K. 6 Ops, Dentrrix, and Pano. Available for immediate sale. Practice #NV100, Contact Dr. Dennis Hoover, 209-605-9039.

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

Practice Listed at \$425,000

Rancho Cucamonga #1067

2013 revenues approx. \$400,000, 4 treatment rooms, drive and walk by exposure, Seller retiring, projected 2013 revenues \$388,076.

Asking \$318,000

Coastal Orange County #1061

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

Asking \$175,000

North Orange County #1070

Outstanding fee-for-service general family practice with 35 years of goodwill in same location. Collections of \$582,154 in 2012 and \$596,135 in 2013. Six treatment rooms all equipped with digital x-ray equipment with room to expand upstairs.

Very reasonable lease situation.

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SANTA CRUZ COUNTY General Practice – 3 ops w/ Digital X-ray, Dentrax. GR \$338K 2 day/week. HS PPT – Jim Engel 925-330-2207 #CA550.

Atascadero Newer freestanding building offered along with a great practice. Excellent location! Integrity Practice Sales, Broker Bill Kimball, DDS (855) 337-4337.

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TIMOTHY GIROUX
DDS/BROKER

ASK THE BROKER

**Do different types of practices
require different types of negotiations?**

Yes! This is an interesting question, especially in California. We are a melting pot of diverse cultures. The licensed dentists and enrollment in our dental schools reflect this fact. Both buyers and sellers would be wise to understand the different culturally-based negotiating tactics they might encounter. For instance, it is common in some cultures to automatically and immediately offer approximately 50% of the asking price to start the negotiations. Some sellers may be so offended that they might not even respond to that type of an offer. Other cultures start with a full price offer, even sign all the paperwork and get close to the finish line, and then reduce their offer for a perceived reason that something was not to their expectations. Another culture may be extremely polite and excited about the practice, repeatedly spending time with the seller reviewing all the details, but never make a formal offer until after a great deal of work and time has been invested, only to make an offer well below the asking price.

My advice to the sellers is to be cognizant of the differing cultural norms. That is easy for me to say but hard for me to do, even after completing hundreds of negotiations. While I understand that hot markets with a desirable practice demand quick decisions, I still believe that a written agreement carries weight and expectations, unless something *very significant* is discovered that was not represented accurately in the beginning. Once time, effort and money have been spent trying to finalize the details of the transaction, there is a reasonable expectation that the purchase price will not be changed.

My advice to the buyers is to understand that in most cases, *goodwill* is the greatest part of the asset you are purchasing. It is then best if your offer matches the cultural expectation of the seller, as to not damage the eventual goodwill by engaging in a 'tough' negotiation. Every seller expects some negotiation, but eventually, *how* it is done *will* affect the tone of the transaction. Creating ill-will during the negotiations may reflect negatively in the transition with the patients and staff. Of course, there are some practices where this relationship with the owner may not matter, but those are usually the exception, even in a PPO driven practice.

A good "back-and-forth" negotiation can solidify value for both the buyer and the seller in the process. However, the buyer must beware of harming the transfer of the goodwill if the negotiations are not handled properly. This includes properly managing the consultants and attorneys the buyer chooses to help in the transition.

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

Questions?

Contact Dr Giroux at wps@succeed.net or 800.641.4179



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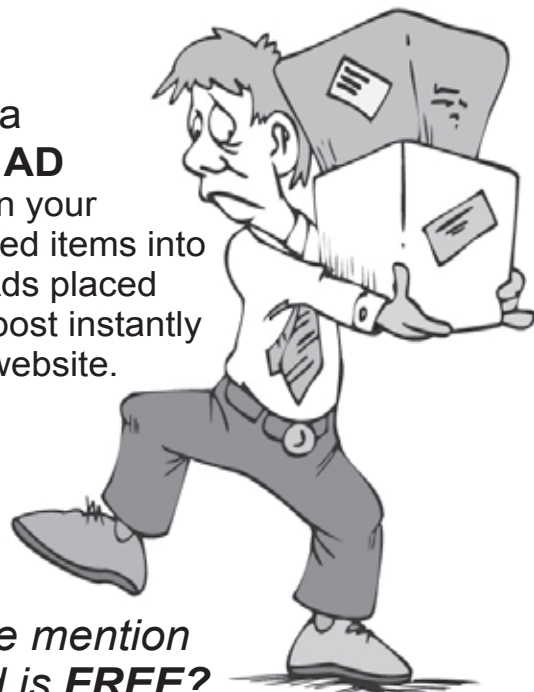
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Sirona XIOS Intraoral Sensor Size 2(Pedo) with USB Docking Station. Sidexis Software/manual included. Integrates into Dentrax Image. d2thfixr@yahoo.com.

PT Hygiene Dentist in San Jose wanted. New Grads OK. Vietnamese or Mandarin fluency preferred. Email resume, pay, availability sjdentist1@gmail.com.

Toothmaster 10 inch Orthodontic Model Trimmer. \$300. 989-390-1998.

Pacdent FMX clear film mounts 1 pkg of 100+ \$28, call 408-871-0877.

ZOOM II light for sale. Contact drboyerdds@aol.com.

STATIM 2000 Autoclave for sale Contact: drbboyerdds@aol.com.

DEXIS digital x ray sensor with software for sale . Contact : drboyerdds@aol.com

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

SACRAMENTO X-ray viewer Dentsply Rinn. Excellent condition \$120. Call: (916)420-5811.

A/T 2000 XR Film Processor, good working condition, \$700 obo. 949-768-5046.

Sunnyvale, CA Small patient base practice for sale. Great start up All PPO patients. Contact dr. B at drboyerdds@aol.com.

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Closing practice Woodland (Northern California), Tuttnauer steam sterilizer (\$700) in very good condition - contact drburgren@aol.com.

1483 sq ft office has 4 operating rooms. The office is fully equipped for lease or purchase Alex (916)769-8900.

Digital pano Orthoralix 9200 for sale \$15,000 in mint condition, comes with software need to sell asap. (619)271-8574.

Arvin Dental office In need of a General Dentist. Please call 559-799-0129 or 209-769-3038, 3 days a week fax 888406-0356.ASAP.

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Orthojet orthodontic acrylic 100g powder 118 ml liquid \$50, call 408-871-0877.

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6058 SAN FRANCISCO'S NORTH BAY - HEALDSBURG
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6054 TRACY Great starter practice. 2013 collected \$181,000+ on part-time schedule. 4-ops in shopping center location.

6053 SAN FRANCISCO'S SOUTH BAY PECO PRACTICE
Long established. 2013 is tracking \$660,000 in production, \$650,000 in collections and \$255,000 in Available Profits. Great staff. 1,700 different patients seen last 24-months.

6052 BERKELEY Trendy north side shopping area. Very strong foundation. 4-days of Hygiene. Beautiful hi tech office with great curb appeal. 2013 collected \$590,000. Lots of work referred out.

6051 FRESNO'S FIG GARDEN VILLAGE AREA Not a Delta Premiere practice. Collected \$430,000 in 2013 on 3.5 day week. 3.5 days of Hygiene. Great patient relationships.

6050 MERCED Phenomenal foundation to build upon. Native son retiring. On relaxed pace 2013 trending \$360,000 in collections. 2012 collected \$350,000 with Profits of \$205,000. Owner refers Endo, OS & Perio. 2012 did 130 Amalgams and only 60 composites. This is a "Goldmine Practice!" This IS NOT a Delta Premiere Practice. Merced has a bright future anchored by UC Merced and agriculture. Full price \$125,000.

6048 SALINAS Strong foundation. Great opportunity for two Dentists. 9.5 days of Hygiene. 6-ops. 2012 collected \$1.1 Million. 2013 tracking \$1.2+ Million.

6047 STOCKTON Best location outside Brookside Community on West March Lane. 2013 collected \$535,000 which was a 10.5% increase over 2012's collections. Attractive 3-Op office. Package sale includes condo. Owning condo is cheaper than paying rent.

6046 PINOLE Collects \$500,000 4 days of Hygiene. Beautiful office. Refers Endo, OS, Perio, Aesthetics & pedo. Great Office Manager.

6044 MODESTO Best north side Coffee Road location. Attractive & contemporary 1,105 sq ft 3-Op suite. New computers and monitors in Ops, new X-ray digital radiography. Collects \$380,000/year. 2 Hygiene days per week.

6043 WESTERN CONTRA COSTA COUNTY'S EL SOBRANTE
Highly visible location in stand-alone building on Appian Way. \$200,000/year practice on 3-day week. New Doc who improves signage, curb appeal and employs marketing shall see spike in performance. Building optional purchase. Full price \$75,000.

6041 PLEASANT HILL Collected \$350,000 in 2012. Previous 3-years averaged collections of \$415,000 and Profits of \$180,000.

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

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

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

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

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

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

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

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



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