THE Dental

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Sacramento Dental District Society-Annual Convention

"California Dental Practice Act" Patrick J. Wood Thursday, February 20th 3:15-5:15pm Friday, February 21st 8:00-10:00am



Punjabi Dental Society

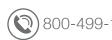
"California Dental Practice Act" Patrick J. Wood Sunday, February 23rd 8:00-4:00pm



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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 -\$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. turnkey dental office including instruments & supplies! The second suite is also plumbed for dental but can be used for medical, chiropractic, accounting, insurance, etc. & has just been remodeled. The two suites could also be combined to make a larger single use dental or medical facility! The bldg is located on a major thoroughfare w monument signage & has (27) parking spaces & 10+ years of goodwill. **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, Dentrix 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 egt'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**

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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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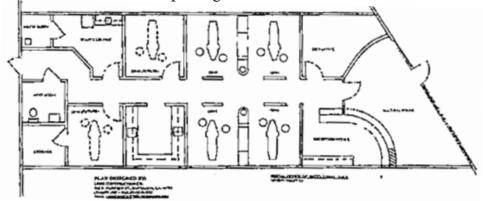
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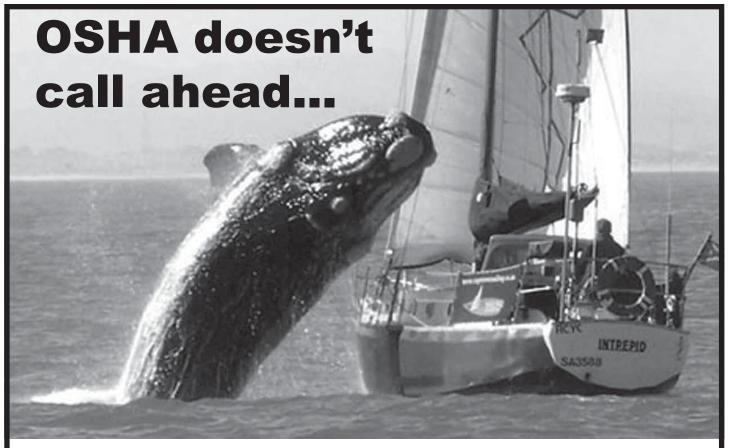
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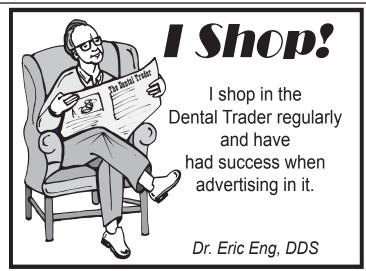
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WESTLAKE VILLAGE FEE FOR SERVICE PRACTICE FOR SALE: High quality, cosmetically oriented general practice collects \$600,000/year with a net income of \$175,000+ on two and one-half days per week and four days of hygiene per week. Seller refers all endo, all oral surgery and all ortho. Located in a well known retail center within the community, this 3 operatory office is fully computerized with digital x-ray. Asking \$495,000. - **PENDING**

BEVERLY HILLS STARTER PRACTICE FOR SALE: Smaller office with two equipped operatories and one additional operatory that is plumbed but not equipped, collected \$195,000 in 2012 when the Seller worked an average of one and one-half days per week. There is \$1,000/month in capitation payments. Seller refers all endo, all oral surgery and all ortho. Must sell due to family issues. Motivated. Asking \$89,000.- *PENDING*

ANAHEIM GENERAL PRACTICE FOR SALE: Seller works 10-16 hours per week and collects \$200,000 per year with no PPO, no HMO and no advertising. Free standing building with good exposure. High tech office with 3 operatories, digital x-rays and Dentrix software. Retiring.

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

DOWNEY FEE FOR SERVICE GENERAL PRACTICE FOR SALE: Long history of goodwill in Downey. Seller works four days per week with no evenings or weekends. Collects \$400,000/year with a solid net income. No Denti-Cal, no marketing and no HMO. Three equipped operatories in a duplex professional building. Seller owns his half of the building and would like to sell it, but will consider a long term lease. Asking \$300,000 – SOLD AT FULL PRICE

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

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ARE YOU CHOOSING TO PAY MORE TAXES?

This past July, I was listing a dental practice for sale in West Los Angeles. In the process of gathering the seller's financial records, I concluded that between he and his wife, they would have a taxable income of just over \$450,000 without including the income from the sale of his practice. I suggested that we consider putting the practice up for sale in mid-November with the goal of completing the sale in early January. He seemed surprised until I explained to him that if he were to sell his practice this year, given his current projected income, that he would pay an additional 5% in taxes.

He had discussed the sale of his practice with his accountant, but had not provided the accountant with all of his current year income. When we had a conference call with his accountant, the accountant acknowledged that if he had known about the amount of "other" income that he would have revised his estimated tax figures for the sale of the practice to a figure roughly 5% higher than before.

With the current "upwardly sliding" rate for capital gains taxes and medicare surcharge taxes, you need to consider the timing during the tax year to maximize the net profit to the seller. We at Lee Skarin Associates want to sell your practice, but not if waiting a few months will save you tens of thousands of dollars in additional, avoidable taxes. We consider this to be an integral part of the service that we provide – getting you every possible dollar from the sale of your practice. Think about listing your practice now with a broker that can get you the most from your dental practice sale.

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MOUNTAIN VIEW DENTAL PRACTICE FOR SALE - Gross ~\$460K. Located on main street in busy retail center. 3 fully equipped ops + 2 plumbed in ~1,800 sq. ft. Heavy traffic. Good visibility & good signage from street.

DENTAL PRACTICE IN CAMPBELL FOR LEASE OR FOR SALE - Freestanding building located on busy corner w/ private parking lot. Great visibility. State-of-the-art dental practice. Dental Office ~ 2600 sq.ft., 7 plumbed & wired ops - 5 w/Adec chairs, digital Pano X-ray. Cerec unit & milling machine optional. Easy access to Hwy 280 & Hwy 17.

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

OAKDALE DENTAL PRACTICE FOR SALE - Starter Practice. Excellent visibility & signage. 2 eq. op. ~ 930 sq. ft.

TEMECULA DENTAL PRACTICE FOR SALE - 2013 Gross ~ \$425K. Warm & beautiful & spacious office located in busy shopping mall. Great visibility & signage from corner. 3 equipped op. 2 additional plumbed op. Mostly CASH &PPO. * **NEW LISTING***

MURRIETA DENTAL PRACTICE FOR SALE - Starter Practice approximately 1,400 sq. ft., 2 fully equipped ops and 2 additional plumbed. Various profession/retail shops around. Ample parking space. Easy access to Freeway 15.

FONTANA STARTER DENTAL PRACTICE FOR SALE – Starter Practice located in retail center with excellent street visibility & signage. Approx. 1,350 sq. ft., 4 fully equipped operatories. Close to Freeway 10.

SAN BERDARDINO STARTER DENTAL PRACTICE & REAL ESTATE FOR SALE – Single story stand alone building at the intersection. Good visibility. 3 fully eq. ops, ~1,163 sq. ft. Close to Fwy 215. \$125 K for Building & Practice.

FRESNO SUBLEASE & PATIENT CHARTS FOR SALE – Patient Charts for sale & Sublease. ~1,300 sq.ft., 3 eq. ops.

SOUTH GATE STARTER PRACTICE— Corner office on major streets. Newly renovated, new equipments, computers, x-ray & Dentrix. 2 equipped ops + 6 plumbed ops. Close to major supermarket, restaurants & businesses.

PARAMOUNT DENTAL PRACTICE FOR SALE – Gross ~\$560K. Located on busy street in big shopping center with major anchor stores. Great visibility. Mostly Cash/PPO. ~1,200 sg. ft. 4 ops. Easy access to Fwy 710 & 91.

ARCADIA DENTAL PRACTICE FOR SALE – Gross ~\$500K. Single story stand alone building with private parking lot. Located on main street with good visibility. Mostly Cash/PPO. ~1,500 sq.ft., 4 equipped ops.

LOS ANGELES DENTAL PRACTICE & FREESTANDING BUILDING FOR SALE – Gross ~\$600K. 7 equipped ops. in approx. 2,200 sq. ft. freestanding building. Good signage, good visibility and foot traffic. Located on major busy street close to 5 Fwy.

ARTESIA DENTAL PRACTICE & REAL ESTATE FOR SALE - 2013 Gross ~ \$900,000K. Mostly PPO/Cash. Spacious office located in freestanding building with private parking lot. Busy street & excellent visibility. Office equipped w/ 6 operatories & high tech equipments (Cerec, digital x-rays & etc..) Dental office space ~ 2,800 sq ft. Total building ~ 7,400 sq ft. Building generates rental income. * **NEW LISTING***

LOS ANGELES STARTER PRACTICE – Shell Practice. Free Standing Bldg. ~1.254 sg. ft. 3 ops. Located on major street with excellent visibility. Busy street. Corner of Whittier Blvd and Hendricks. Good foot traffic. Asking \$85K.

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LOS ANGELES DENTAL PRACTICE FOR SALE – Gross ~\$360K. 7 fully eq. op, ~ 2,300 sq. ft. Located in a highly visible, single story shopping center. 9 years of goodwill. Excellent exposure, visibility & signage.

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IRVINE DENTAL PRACTICE FOR SALE – Located in retail shopping center on busy street. Starter Practice w/ 3 fully eq. ops, ~ 1,163 sq. ft. Ample parking space. Close to 405 Freeway.

ANAHEIM SHELL PRACTICE -Busy street. Excellent visibility. ~1,350 sq ft, 4 equipped. ops. Low Rent. Close to Fwy 5. Asking \$65K.

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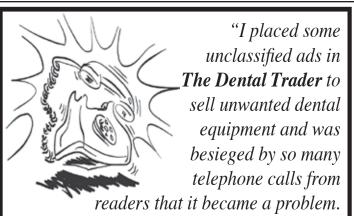
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*Tip of the month:

When I first started practicing dentistry in 1998, my CPA at the time had me practicing as a C corporation, but while I was studying tax law in law graduate school, I realized a S corporation was a better fit for me, and I elected the S corporation entity for my own dental practice. Many doctors rely on the advice of their accountant but a CPA may only look at a portion of the equation. As a dentist and attorney, I have discovered that while both provide protections from liability, selecting the right type of corporation means avoidance of double taxation.

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



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

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Advertising Tips for Doctors

Make your advertising more effective, follow these simple tips!

- 1. Don't start your ad with "For Sale:" instead, begin it with the item you are selling. Example: **HEMFT GP PRACTICE** for sale.
- Avoid using only an email address for contact, using a phone number increases response dramatically. Sending email takes too much time & effort.
- **3. Don't repeat the same ad** over & over...it is better to change it or, if running multiple ads in a single issue, avoid repeating them. Doctors dislike redundancies (they tell us this all the time).
- **4.** Use spell check and check your contact info to make sure it's right. Many ads are submitted online w/ typos, incorrect phone numbers or lack contact information completely.
- **5. Follow the guidelines** on our tutorial when submitting ads online. If you wish to run an ad more than once, please use the Commercial Reader Ad Form and pay for the redundant ads. It is Dental Trader policy to delete redundant free reader ads. You may run one free reader per need/item per month (up to 20 words). **Habitual violators get banned.**
- **6.** Select the appropriate area for your ad. If you are seeking part time staff in Los Angeles, don't submit the ad for our Northern Calif. edition. Many doctors do this. Just because you can advertise statewide doesn't mean you should.
- 7. Be exact in your language. It is difficult to understand a vague ad. Example of a bad ad: **DA for busy downtown practice** Call 555.123.4567. Example of a good ad: **DA SOUGHT** for downtown LA practice. Call 555.123.4567.
- **8. Paint a mental picture.** Be descriptive. Example of a bad ad: **PRACTICE FOR SALE** LA grosses 250K/yr, sell for \$180K. Call 555.123.4567. Example of a good ad: **STUNNING LOS ANGELES GP PRACTICE** in new medical bldg for sale. 3 ops w/ amazing views of city. Grossing 250K on 3 day work week, room for growth/expansion. Recently redecorated, equipment looks new. Call 555.123.4567.

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HANFORD (GP/ORTHO) – Well established practice with 40 years of goodwill is located in a corner free standing building with excellent street visibility. Building is for sale. Also located in a residential area and across the street from a local high school and hospital. Seller is currently working 4 days/wk with an Associate 4 days/wk and 7 days/wk of hygiene. Approximately 20-25 new patients per month are being seen. There is 60% insurance and 40% cash. The practice consist of 5 equipped operatories, 1 plumbed not equipped for expansion, lab room, business office, private office and 2 restrooms in a 2,500 sq ft office. It's computerized with Dentrix software. The equipment is approximately 2-6 years old. Have monthly revenues of approximately 79K/mo. Projecting approximately \$956,887 for 2013. Buyer's net of ~\$321,421. For more information about this modern designed practice, please contact your CPS Agent. **Property ID #4307.**

NORTH SAN DIEGO COUNTY (PEDO) – Established in 1986 this practice is located in a two story dental building with great street visibility and traffic flow. Residential area. It's next to a shopping plaza and elementary school. Seller is currently working 2.5 days/wk and sees approximately 50-60 patients/day. Income course is 70% insurance / 30% cash / 10% HMO. Practice consists of 6 chairs in open area, 2 plumbed not equipped, 1 x-ray room, 1 consultation room, 1 lounge room, 1 storage room. 1 sterilization area, 1 private office and 2 restrooms in a 2,500 sq ft suite. Has Easy Dental software. Equipment is approximately 5-10 years old. No digital x-rays. Projecting approximately \$685K for 2013. Has monthly revenues of \$57K. Seller will be focusing on his other practice 30 miles away. Please contact your CPS Agent for more details. **Property ID #4443.**

SAN BERNARDINO – *PRICED REDUCED!* Well established General Practice with over 20+ years of goodwill located in two story professional building. Great street visibility. Seller works 2 days/wk with Associate 2 days/wk, Ortho 1x/mo, Perio 1x/mo and O.S. 1x/mo. The income source is 50% insurance, 20% insurance & 30% Capitation (\$7K-\$8K in monthly cap checks). No advertising. 100% patient referral. Practice consists of 13 equipped operatories, 1 plumbed not equipped, storage room, Panorex x-ray room, 2 sterilization area, 2 business offices, and 4 private offices in a 4,000 sq ft suite. Computerized with Dentrix software. Major equipment is approximately 5-20 years old. Has monthly revenue of \$42K/mo. Great large practice. For more details, please contact your CPS Agents. **Property ID #4419.**

WEST HILLS – General Practice located on the 3rd floor of a well known multi story medical building with free ample parking. This modern designed practice consists of 3 fully equipped operatories with 2 plumbed not equipped for expansion, sterilization / lab combo and lounge room in a 1,383 sq. ft. suite. Seller works 3 days/wk and sees approximately 5-10 new patients per month. Great potential for a full time doctor. The income source is 60% insurance and 40% cash. No HMO. No Advertising. This year the practice is projecting to do \$346,536. Please contact your CPS Agent for further details. **Property ID #4407**.

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GREATER LOS ANGELES COUNTY

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

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

HAWTHORNE (GP – Turn-Key) – Well established practice located in a single story medical building. Seller owns building, but not for sale. Seller works 3 1/2 days/wk with Perio Associate 1x/mo. See approximately 8-12 patients/day. Income source: Insurance 70%; Cash 10%; Denti-cal 14% and Capitation 1% (\$500/mo). No advertising. Practice consists of 5 equipped operatories with digital x-ray and Diamond Dental software in a ~2,500 sq ft office. Has 2-15 year old equipment. Monthly revenues of \$17K. Good location in busy boulevard. Please contact your CPS Agent for more details. **Property ID #4369.**

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

LOS ANGELES (GP) - Well designed practice in strip shopping center with 5 fully eq. ops in a 1,300 sq. ft suite. Sellers work 3 days/wk. Computerized office with intra oral camera and Dentrix software. Income source: 50% insurance, 29% cash, 20% medi-cal & 1% capitation. Approx. 15 patients/day are seeing with approx. 10 new patients/mo. 20 year of Goodwill. Corner location with heavy traffic flow and great street visibility. Please contact your CPS Agent for more information. **Property ID #2771.**

LOS ANGELES (GP) – Located on a 13 story professional building, this modern designed practice is in a 1,329 sq. ft. suite with 3 equipped operatories. It's a computerized office with digital x-ray, intra oral camera and Open Dental software. Motivated seller works 4 days/wk, Associate every other Saturday with 1 day/wk of hygiene. Sees approximately 8-12 patients/day. Fee for service. Practice in the border of Korea Town. On a busy street with heavy traffic flow. Great office. The only dentist in the building. Amazing view from operatories. Well established practice with over 14 years of Goodwill. Grossed \$652,649 in 2012. Buyer's net of \$246K. Please contact your CPS Agent for more information. **Property ID # 2831.**

MONTEREY PARK (GP) – Leasehold Improvements & Equipment Only! This practice is located in a good area of Monterey Park on a 3 story medical building. Seller is the only dentist in the facility. Surrounded by shopping centers and a Hospital. Office consists of 3 equipped operatories, reception room, business and sterilization/lab area in 812 sq ft. suite. The equipment is approximately 10 years old. Has reasonable rent. Seller is moving his patients to his other office approximately 18 miles away. Price for an immediate sales. Please contact your CPS Agent for more information. **Property ID #4449**.

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





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Alice C. King, V.P.

SANTA MONICA (GP) – Turn-key practice with over 15 years of goodwill is located in a multi story professional medical building. Seller is currently working 4 days/wk with 1 day/wk of hygiene and sees approximately 10-15 new patients per month. Income source: ~85% insurance and ~15% cash. The practice consists of 4 fully equipped operatories with views to the city, x-ray room, lab room, sterilization, room, and private office in a 1,516 sq ft suite. The equipment is new to 10 years old and has Practice Works software. Grossed approximately \$463,482 in 2013. No HMO. Minimal advertising. Great opportunity. Please contact your CPS Agent for more details. **Property ID #4435.**

SOUTH GATE - Leasehold Improvement & Equipment! Established over 52 years ago, this practice is located in a free standing building across the street from the City Hall. Practice consists of 4 equipped operatories with Open Dental software and I plumbed not equipped operatory in a 1,500 sq. ft. office. Has great street visibility with heavy traffic flow. Seller is relocating to Covina. Please contact your CPS Agent for more details. **Property ID #4403.**

TORRANCE (GP) – Modern designed fee for service practice located in a two story professional building. Corner location with heavy traffic flow. Have over 44 years in goodwill. Practice consists of 3 equipped operatories, 1 plumbed not equipped for expansion, with digital x-ray and Eaglesoft software. Motivated seller works 4 days/wk with 1.5 days/wk of hygiene and sees approximately 12-15 new patients per month. Grossed \$298,176 in 2012. Projecting approximately \$304,195 for 2013. Have revenues of \$25K/mo. Please contact your CPS Agent for more information about this great office. **Property ID #4375.**

TORRANCE – One story well modern front office attached in a huge and very busy shopping center next to home depot, home goods, with lots of foot traffic available for sale. Fee for service turn-key practice. Seller works 2 days/wk and sees approximately 10-15 new patients/mo. Modern décor practice consists of 3 fully equipped operatories with Easy Dental software and digital x-ray in a ~1,200 sq. ft. suite. Most equipment is 1-11 years old. Have revenues of \$14K per month. Motivated Seller will be focusing on primary office approximately 20 miles away. Great opportunity for a GP or Specialist. Please contact your CPS Agent for further details. **Property ID #4391.**

WEST HILLS – General Practice located on the 3rd floor of a well known multi story medical building with free ample parking. This modern designed practice consists of 3 fully equipped operatories with 2 plumbed not equipped for expansion, sterilization / lab combo and lounge room in a 1,383 sq. ft. suite. Seller works 3 days/wk and sees approximately 5-10 new patients per month. Great potential for a full time doctor. The income source is 60% insurance and 40% cash. No HMO. No Advertising. This year the practice is projecting to do \$346,536. Please contact your CPS Agent for further details. **Property ID #4407**.

WEST SAN FERNANDO VALLEY – Well established General Practice with over 31 years of goodwill is located in a 5 story medical /dental building. Numerous business office, restaurants, retail establishments in the area with heavy traffic flow. Practice is well maintained and consists of 5 equipped operatories with digital x-ray and Dentrix software in a 2,100 sq ft suite. Major equipment is approximately 1.5-10 years old. Seller works 4 days/wk with 7 days/wk of hygiene. Insurance and cash only. No HMO or Denti-cal. Has revenues of approximately \$81K/mo. Projecting approximately \$980K for 2013. Seller will be retiring. Great opportunity. Please contact your CPS Agent for more details. **Property ID #4433.**

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

ORANGE COUNTY

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

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Robert A. Palumbo, Executive V.P/Partner

FOOTHILL RANCH - Leasehold Improvements and & Equipment Only! Beautiful office with 2 spacious equipped operatories and 2 plumbed not equipped for expansion, sterilization area, large lounge and private office. Practice located in a 2 story medical / dental building on the second floor in a 1,754 usable sq ft suite. Great opportunity for a GP or Specialist. Motivated seller moved office leaving a clean, bright, nicely designed suite. Please contact your CPS Agent for more details. **Property ID #4425.**

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

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

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

SANTA ANA (GP) - Turn-Key practice with 10 years of goodwill is located in a busy one story shopping center. Just off the 55 freeway. Motivated seller works 3 days/wk and sees approximately 14-15 new patients/mo. Modern designed practice consists of 3 equipped operatories, Panorex x-ray room, consultation room (plumbed), sterilization & lab combo, small lounge room, equipment room, and private office in a ~1,400 sq ft office. Has revenue of approximately \$19K/mo on a part time schedule. \$400 of Cap income per month. Seller is moving out the country. Beautiful office and great opportunity. Please contact your CPS Agent for more details. **Property ID #4423.**

RIVERSIDE & SAN BERNARDINO COUNTIES

APPLE VALLEY – General practice located on a busy shopping center with excellent signage and heavy traffic flow. Practice consists of 5 fully equipped operatories, 3 plumbed not equipped with Dentrix software and digital x-ray in a 2,000 sq ft suite. Has 18 years of goodwill. Seller works 2 days/wk and Associate works 2 days/wk with 1.5 days/wk of hygiene. They see approximately 40-47 new patients/mo. Income source: Insurance/Cash/Denti-cal/Capitation. Grossed approximately \$582,841 for 2012. BUYER'S NET OF \$199K. Motivated will be focusing on his primary office. Please contact your CPS agent for more information. Property ID #4349.

BANNING (GP) – Leasehold Improvements & Equipment Only! Modern designed practice with 3 fully equipped operatories, lab room, sterilization room, and private office in a 925 sq. ft. suite. Le sate 1 a one story shopping center. Equipment is approximately 7 years old. Has Dentrix software and digital x-ray. There is a for gram lease. Remodeled in 2011. Good signage. Absentee owner. Seller lives out of state. Motivated seller is leaving on sight any active and inactive patient charts. Please contact your CPS Agent for more information. **Property ID #4117.**

CHINO – Modern designed office with over 34 years of goodwill this General Practice is located in a 2 story professional medical building. Seller works 4 days/wk with 2 days/wk of hygiene. Seller secon proximately 12-19 new patients/mo. Income source: 40% insurance & 60% cash. No HMO. Minimal advertising. Practice is a sist of 4 equipped operatories, 1 plumbed but not equipped operatory with Digital x-ray and Dentrix software in a 1,313 sq. (1,5) if . Equipment is new-8 years old. Has a flat lease. Grossed \$312,847 in 2012. Projecting \$320,840 for 2013. Motivating seller is pursing another career. Please contact your CPS Agent for more information. **Property ID #4427.**

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CALIFORNIASpecializing in the Selling

Tina Ochoa, V.P.

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

PALM DESERT – General Practice established in 1999 is located in one story building with ample parking and excellent signage. This modern designed office consists of 5 equipped operatories with digital x-ray and Practice Web software in a 1,665 sq ft suite. Seller works 3 days/wk with 3 days/wk of hygiene. Sees approximately 12-14 new patients/mo. Income source: Insurance / Cash / Capitation (~\$3,000/ mo). 100% patient referral. Grossed ~\$469,961 in 2012. Buyer's net of \$137K. Have monthly revenues of ~\$35K/mo. Motivated Seller will be focusing on primary office in L.A. area. Please contact your CPS Agent for more information. **Property ID #4331.**

PALM SPRINGS - Leasehold Improvements and & Equipment Only! Located in one of the busiest streets of downtown Palm Springs with plenty of rear parking and across the street form a Spa Resort and new Hotel. This practice consists of 4 equipped operatories with Intra-oral Camera and Digital X-ray in a ~2,000 sq ft office. Motivated seller moving office to his existing office nearby. Great opportunity for a start-up practice. For more information, please contact your CPS Agent. **Property ID #4387**.

RANCHO MIRAGE - Leasehold Improvement Only! Excellent opportunity to start from scratch for GP or Specialist. Office consist of 4 plumbed not equipped operatories, sterilization area, lounge, business office and private office in a ~1,700 sq ft office. No equipment. Located in a one story medical building. Recently remodeled. Nicely decorated with lots of built in cabinetry and counter space. Seller purchase building nearby. A must see. Please contact your CPS Agent for more details. **Property ID #4431.**

SAN BERNARDINO – *PRICE REDUCED!* Well established General Practice with over 20+ years of goodwill located in two story professional building. Great street visibility. Seller works 2 days/wk with Associate 2 days/wk, Ortho 1x/mo, Perio 1x/mo and O.S. 1x/mo. The income source is 50% insurance, 20% insurance & 30% Capitation (\$7K-\$8K in monthly cap checks). No advertising. 100% patient referral. Practice consists of 13 equipped operatories, 1 plumbed not equipped, storage room, Panorex x-ray room, 2 sterilization area, 2 business offices, and 4 private offices in a 4,000 sq ft suite. Computerized with Dentrix software. Major equipment is approximately 5-20 years old. Has monthly revenue of \$42K/mo. Great large practice. For more details, please contact your CPS Agents. **Property ID #4419.**

SAN DIEGO COUNTY

CHULA VISTA – *Price Reduced!* Well established general practice located on a store front single free standing building with public parking across the street. Great location in downtown with heavy traffic flow and excellent street visibility. Practice consists of 4 equipped operatories, 1 plumbed not equipped with Practice Works in a 1,300 sq. office. Motivated seller works 4 days/wk and sees approximately 10-15 patients/day. Income source: Insurance/Cash/Some Cap (\$2,000 in Cap checks/mo). Revenues of \$42K/mo. Buyer's net of \$156K. Seller will be retiring. Contact your CPS Agent for more information on this excellent opportunity. **Property ID #4279.**

SANTA BARBARA & KINGS COUNTY

HANFORD (GP/ORTHO) – Well established practice with 40 years of goodwill is located in a corner free standing building with excellent street visibility. Building is for sale. Also located in a residential area and across the street from a local high school and hospital. Seller is currently working 4 days/wk with an Associate 4 days/wk and 7 days/wk of hygiene. Approximately 20-25 new patients per month are being seen. There is 60% insurance and 40% cash. The practice consist of 5 equipped operatories, 1 plumbed not equipped for expansion, lab room, business office, private office and 2 restrooms in a 2,500 sq ft office. It's computerized with Dentrix software. The equipment is approximately 2-6 years old. Have monthly revenues of approximately 79K/mo. Projecting approximately \$956,887 for 2013. Buyer's net of ~\$321,421. For more information about this modern designed practice, please contact your CPS Agent. **Property ID #4307.**

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Greg Beamer, V.P.

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

SPECIALTY OFFICE LISTINGS

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

NORTH ORANGE COUNTY (PERIO) – Modern designed practice with over 35 years of goodwill is located in a business plaza near residential area and surrounded by shopping centers and professional buildings. Has easy freeway access. Currently Seller is working 4 days/wk with 1-2 days/wk of hygiene. Seller sees approximately 12-15 new patients/mo. The income source is 80% insurance and 20% cash. No HMO. Minimal advertising. The practice consists of 5 equipped operatories, 1 plumbed not equipped for expansion, 1 lounge room, 1 storage room, 1 sterilization area, 1 business office, 2 private offices and 2 restrooms in a 2,200 sq ft suite. It's computerized with Practice Works software. Projecting \$492,477 in 2013 with revenues of \$41K per month. Excellent opportunity. Motivated seller will be traveling internationally. Please contact your CPS Agents for more detail on this great practice. **Property ID #4453**.

NORTH SAN DIEGO COUNTY (PEDO) – Established in 1986 this practice is located in a two story dental building with great street visibility and traffic flow. Residential area. It's next to a shopping plaza and elementary school. Seller is currently working 2.5 days/wk and sees approximately 50-60 patients/day. Income course is 70% insurance / 30% cash / 10% HMO. Practice consists of 6 chairs in open area, 2 plumbed not equipped, 1 x-ray room, 1 consultation room, 1 lounge room, 1 storage room. 1 sterilization area, 1 private office and 2 restrooms in a 2,500 sq ft suite. Has Easy Dental software. Equipment is approximately 5-10 years old. No digital x-rays. Projecting approximately \$685K for 2013. Has monthly revenues of \$57K. Seller will be focusing on his other practice 30 miles away. Please contact your CPS Agent for more details. **Property ID #4443.**

ORANGE COUNTY (ENDO) – Established is 2009 this modern designed practice is located in the first floor of a two story professional medical building. Sellers work 2 days/wk each and see approximately 3-4 patient/day. 100% patient referral. No advertising. Practice consists of 3 equipped operatories with digital imagery and dual flat screen monitors, 1 plumbed not equipped for expansion, lounge room, storage room, sterilization room, and private office in a 1,742 sq ft suite. Have PBS Endo software, digital x-ray and global microscopes. Equipment is approximately new-4 years old. Have revenues of approximately \$26K/mo. Projecting approximately \$321K for 2013. Sellers will be moving out area. Please contact your CPS Agent for further details. **Property ID #4439**.

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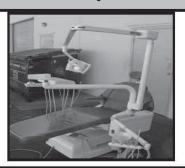
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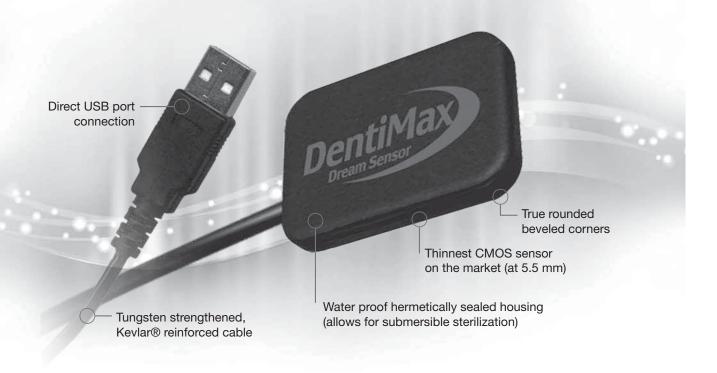
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COALINGA: General Dentistry Practice with 3 Ops, 1,100 sq. ft., 1,000 active patients, remodeled in 2011. Owner completing Orthodontic program in Texas while averaging days/wk in office, will relocate after program is complete. Excellent opportunity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

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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 1555 sq. ft, 4 equipped Ops, 5 available. Laser, Intra-Ostobera, 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, Dentrix software, Pano, Laser, Intra-Oral camera 10 me 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, Part Olleging System and Patient Education Software. 2012 GR of \$252K. Practice #CA104, Contact Dr. Thomas Wagner - 916-812-3255.

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GREATER SACRAMENTO: Orthodontic Practice - Likenew 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.

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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'1 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%. Dentrix, 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.

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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/ Dentrix, 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, Dentrix 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 Dentrix software. Owner is retiring. In Escrow. Practice #CA506, Contact Dr. Dennis Hoover - 209-605-9039.

WALNUT CREEK: Prosthodontic Practice with 3 Ops, fully equipped, near a retirement community. Doctor is 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, Dentrix 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 Tls. Dentrix 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 equation. Kavo elec. handpieces and implant systems in early pp. Dentrix 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 Dentrix/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 - 373-974-4599

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 Dentrix, 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 are. Net. Practice has 8 days of hyg/wk and has been estimated 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 Dentrix 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 plocation for over 20 years. 3 Ops, 750 sq. ft with leaven 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 Dentrix, 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 Dentrix. 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 Dentrix/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 firs 10 12 this were \$688K. 6 Ops, Dentrix, and Pano. Available for immediate sale. Practice #NV100, Contact Dr. Dennis Hoover, 209-605-9039.

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Ask The Dental CPAs



How can I be more proactive in my tax planning for 2014?

Tax planning is a proactive process that begins in the second quarter of the year (April, May & June), not a single event that happens in the last few months of the year. To be able to maximize the tax strategies available to you, tax planning must be done continually throughout the year. It's not something that you can do after the year is over. Once the year is over, you're at the whim of what already happened and what tax laws we can apply to what you have already done, rather than taking advantage of tax laws that are in your best interest.

Proper tax planning for the year requires having accurate accounting records. When a dentists tells me that they want to start tax planning but their records aren't together or they don't know what their income looks like year-to-date, it makes it challenging to provide the best advice and to identify which tax planning tools will work best for them. One of the best things you can do for optimal tax planning is to keep your records accurate and up-to-date.

Optimal tax planning answers the following questions:

- Where are we now?
- What are the things we know are going to happen between now and the end of the year?
- What are the tax policies and tax laws that we can apply to your situation to reduce your tax?

Keep in mind that just because a tax law is available or there are certain deductions available, they may not be in your best interest. Tax planning is not a 'one size fits all'.

If proper tax planning is performed, your tax return preparation will confirm everything that happened throughout the year and there should be no surprises. Have questions? Call us or email me at danw@cpas4dental.com.



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Coastal San Luis Obispo County:
Great practice, nice location in a small beach profiles an Luis Obispo county. 20 PENDINGS and L

Santa Barbara: Located in a very nice professional complex. Small to medium sized practice. Currently no marketing which makes for lots of upside potential.



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For Sale Cerec4 Machine. Tower and Milling unit. Works great! Lightly used. Call George for more info! Y2KDentistry (818)986-4600.

Nonprofit Children's Dental Clinic Needs Donations for Auction. The San Gabriel Valley Foundation for Dental Health is hosting an event and we need items to include in our silent and live auctions. Call 626-242-0278 or visit www.sgvfdh.com.

WOOD & DELGADO Do you want an attorney that GIVES BACK?!?! Has Experience?!?! Visit our website for a list of our 2012 Events! www.dentalattorneys.com.

Are you a dental shopper seeking bargains? We strive to provide the best bargains in every issue of The Dental Trader. Often it is dentists who refer bargain deals to The Dental Trader. If you spot a real deal, please tell that company about us or tell us about them so we can get their sweet deal into the publication. 877 888 4237 Many thanks!!

PRACTICE FOR SALE/APPLE VALEY GP w/5 eq ops Net \$214K. California Practice Sales, Inc. Phone: 714-639-2775.

Typodonts Pedo, adult, and endo!! Includes existing teeth. Used for state board exam. Call Yosi: 310-922-5666 \$75 each.

NORTHRIDGE GENERAL PRACTICE Collects \$580,000/year with a net of \$200,000/year. Seller refers all endo, all surgery, all perio and all ortho. Asking \$440,000. Kurt Skarin 805-777-7707.

DENTAL PRACTICE WANTED Pre-approved buyer looking for 4-5 Operatories, grossing \$400-800K with net of \$200K+ in following areas: Culver City, Santa Monica, West LA, Torrance, Valley cities: Woodland Hills, Agoura Hills, etc. SELLERS call Loc Pham, Broker at LCF Financial, Inc. (714) 550-7494 or practice@lcffin.com I www.lcffin.com.

2 Digital Sensors for a fraction of the competition's price! The DentiMax sensor package includes size 1 & 2 sensors with imaging software. Call (800) 704-8494.

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Jy advertisement generated three responses on the first day it was posted on the Dental Trader website. With the immediate success, I discontinued my ad before it appeared in the printed edition.

—Dr. White

GENTRAL VALLEY (So. FRESNO COUNTY) - (3) op Comput. G.P. w newer eqt'd. for sale. In a smaller town w very limited competition. In a free stand. bldg. w exposure/visibility. Digital x-rays. Dentrix s/w. Cash/Ins/PPO. Very low overhead. Monthly Gross Collect. \$40K - \$50K on a 3 day week. D&M Practice Sales 818.591.1401.

WOOD & DELGADO "Thank You again for all of your help with this! Wouldn't' have made it a reality without you!!!" Dr. Nirav Patel, D.D.S. (Corona, CA) www.dentalattorneys.com 800.499.1474.

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

The Dental Trader is now removing certain ads placed by dentists. Those placing free statewide ads for staff, selling a dental practice or seeking employment in So. Calif. will be automatically removed from the No. Calif. edition and vice versa. Both editions may be read online at dentaltrader.com.

Nobody Wants to \$10... or defend against a lawsuit, but they are a fact of life. Deal with enough people, you are bound to end up in court. On that day, Kerendian & Associates is the firm you want representing you. 888-299-7848.

RENO NEVADA PRACTICE FOR SALE Busy GP in an efficient, 4 op (3 equipped) office. The only reason this profitable business is on the market is because the seller is relocating out of the area. Practice Transition Partners, (888) 789-1085, www.practicetransitions.com.

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MISSION VALLEY EAST AREA Five op GP estagning de close to 60 years. Strong in hygiene.

RENO, NEVADA Growing and busy GP in efficient 4 op (3 equipped) facility. Excellent net.

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

Dental Lab equipment for sale! Everything you need to start a Dental Lab! Call George or DoctorG! Y2kDentistry (818)986-4600.

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"MY
FIRST
TIME"

This is the first time I've used The Dental Trader Online Ad board. I was pleasantly surprised to have several contacts within the first week. So I am very happy with the results obtained by using The Dental Trader.

Thanks again!

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NDI Ney Dental Inc Surveyor. Serial# 169574, USA. Includes cast holder. Call or text Yosi: 310-922-5666 \$100.

BEVERLY HILLS STARTER PRACTICE Collected \$195,000 in 2012 on 1 1/2 days per week. 2 equipped ops plus one ready. Asking \$89,000. Kurt Skarin 805-777-7707.

Dental CPA Raymond Furness, CPA, MST. Over 15 years of dental industry accounting experience. Complimentary consultation 818.990.0686.

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The San Gabriel Valley Foundation for Dental Health Needs Your Help! We are a nonprofit children's dental clinic in La Puente in need volunteer dentists to provide treatment on Fridays from 8 am – 12 pm. Call 626-688-6407 or visit www.sgvfdh.com.

ENDODONTIST needed for private office in LA. One day/week. Please call 818-434-3636.

YOUR JUNK is another doctor's GEM! Place a free ad in The Dental Trader and turn your JUNK into money. Submit you ad online at dentaltrader.com after reading the instructions on our FAQs page. The first 20 words are free!

PRACTICE FOR SALE/CHINO HILLS COLLECT 900K/YR, G.P, 30 yrs goodwill, FFS, PPO, low overhead, excellent lease, digital X Ray, Computerized, 4/opt, Great staff. CALL (909)7581247.

Dentist needed bilingual (English/Chinese), PT2-3 days/week in Temple City. Front desk, DA needed in Arcadia bilingual (English/Cantonese) sunflowerdental@yahoo.com.

LOS ANGELES MULTI-SPECIALTY PRACTICE Collected \$2.5 million in 2010 and before. Current management issues. 18 ops. Exceptional facility. Asking \$900,000. Kurt Skarin 805-777-7707.

Don't sign that lease! The new trend in commercial property lease agreements is to include terms that are so one-sided, you lean when you read em! Get an expert review BEFORE SIGNING. Call Kerendian & Associates 888-299-7848.

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General Dentist with minimum 5 years experience needed in a PPO office in Upland, Ca. Please submit resume to: CaringDDS81@gmail.com.

LEASEHOLD FOR SALE IN WEST LA: BEAUTIFUL MODERN LEASEHOLD FOR SALE. OWNER HAS GROWN OUT THIS PRACTICE AND IS DOUBLING THE SIZE. YOU CAN START YOUR PRACTICE WITH MINIMUM BUDGET. IDEAL FOR SPECIALTY PRACTICE OR EVEN GP. 310-444-1113 or info@invisibraces.com.



New Delivery System with a Free Dental Light Prices Starting at \$2595 - Call Tom at 714-335-7179 for more information.

DRY HEAT STERILIZER(\$) DENTRONIX5000 / Large Capacity + 3Instrument Stands / Fast CoolDown Feature / Sell \$3,500 (New \$5000)310-290-1661 bracesr4u@aol.com.

WEST LA PERIO PRACTICE Recently renovated 5+1 op office. Collects \$650,000 on 4 days/week with 2 days of hygiene. Make offer. Kurt Skarin 805-777-7707.

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SANTA ANA Practice for Sale. GP, 4 op (fully equipped) Digital x-rays. Great location. Low rent. Free patient parking. 175K. Must see. 949-235-3255.

CONTENT of a modern dental office for sale. Two chairs, cuspidors, lights, x-ray, compressor suction, developer, surgical, endo, autoclave. 818-591-0123.

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WEST COVINA GP. 275K. Dentist retiring. 4 operatories, 1834 St. 8090 ppo. Grossing 363K. Establish since 1986. Cell: 951-712-9273.

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PRACTICE for SALE - L.A.

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

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Retirement sale of a practice established for 30 years. Highly visible street-front location. Located near freeway access.

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PRACTICE for SALE - L.A.

mid-Wilshire #2. Well-established practice located near the museum district on Wilshire Blvd. 3 Equipped Operatories in 1,400 sqft. Upscale setting with views. Owner wishes to relocate.

PRACTICE for SALE – BEVERLY HILLS

Established general dental practice, with current annual collections of \$1 million/yr. Great location near well-known shops and restaurants. Very competitive lease suitable for assignment. 4 fully equipped operatories. Recent buildout. Buyer must pre-qualify to receive information for this highly confidential sale.

LEASEHOLD Office sale - LONG BEACH

Retail strip mall location, with visibility from a major road. 2 Equipped Operatories. 3rd Operatory plumbed. The office has been recently renovated, with updated equipment in mint condition. Seller does not have time to manage the practice due to other business interests.

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THOUSAND OAKS Space to share in beautiful, fully equipped, high tech office! Great location! Bring your patients!805-551-3274.

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PRACTICE FOR SALE/DANA POINT Recently remodeled office with 5 eq ops; EQUIP. California Practice Sales, Inc. Phone: 714-639-2775.

Looking to buy your practice or patients in Rancho Santa Margarita. No HMO. I am not a broker. 714-380-9019. gaw1177@gmail.com.

CROSI, CA gp practice on sale, grossing 200K in 2 days, very less overhead, very low rent. mandydds@yahoo.com (559)802-7597.

RDA or DA Wanted @ Santa Ana office Min. 3 yrs exp. please fax resume 714-549-1246 or e-mail pinnacle109@yahoo.com.

Recently retired Selling used dental equipments AS UNIT including dental chair, X-ray machine and more Crane light, autoclaves. E-mail dpdeberry@yahoo.com.

ORAL SURGERY/IMPLANTS IN YOUR OFFICE Stop referring out. 3rd Molar Extractions, Dental Implants, Bone Grafting, Sinus Lifts performed by Friendly Experienced GP with extensive training. Will treatment plan with you. Call (562)248-6284 or email kcleedds@gmail.com. Please leave a message.

Cadent iTero \$12,000. Moved to Cerec milling, don't need anymore. Works perfectly. Latest software with Invisalign integration. Come see it work in our office in La Habra. alanboval@hotmail.com.

PERIODONTIST AVAILABLE for your office LA/OC/SD Implants, grafting, sinus lifts, perio surgery, extractions-3rd molars. Email: periosocal@gmail.com.

BAKERSFIELD 5 ops LOW OVERHEAD, GR CAN DO ONE MILLION WORKING 4 DAYS, FP \$500,000 CALL PPS TOM FITTERER 714-832-0230.



Every week dozens of people place reader ads but forget to include a phone number or email address, so we must delete them. This happens over 100 times a month! We send notices out to the advertisers but fewer than 50% resubmit their ads so if you don't see your ad, this may be why. Be sure to include some form of contact info so our readers can respond.

10 TEETH IN 1 HR...correct receding gums without the pain, limitations, post-procedure risks and healing of grafting. 24 hour recovery period, results visible on day of treatment. Visit pinholesurgicaltechnique.com.

Selling Biolase MD bran new never been use. Also selling a Dent-X Excel automatic developer. For Info call 760-347-6499 MercedesOrGerardo.

Office space for lease for Dentist or Lab Technician in Escondido. 650 sq.ft-2000 sq.ft. available. 619-517-6245 for details.

Gerec \$ Blue Cam For Sale! Excellent condition! Lightly used! Comes with remaining blocks and powder! Call George Y2KDentistry (818)986-4600.

Genral Dentist full time needed with at least two year experience RIALTO CA 91789 Contact Ester 9098744699 fax 9098744689, pahuja1865@gmail.com.

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Fee-for-Service general practice, 36 years of goodwill, 4 treatment rooms, completely remodeled, digital 1,450 square feet, 2013 approx. \$523,721. **MUST SEE!**

Asking \$298,000

Coastal Southern California #1062

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

Practice Listed at \$425,000

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.

Asking \$500,000

Coastal North San Diego #1069



Private fee-for-service dental practice, five plumbed treatment rooms, 4 fully equipped, seller retiring, projected 2013 revenues \$468,000.

Asking \$365,000

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

To check out our current listings go to: www.wppps.com

If you are a buyer looking to get updates of our current listings please fill out the buyer form on our website!

Pomona Valley #1065

Fee-for-service restorative dental practice, four treatment rooms, 1,336 sq. ft., 40 years of goodwill, ample parking, great visibility, and signage. Revenues for fiscal year ended 10/31/2012 \$745,258

Asking \$649,000

Clinicas Del Camino Real is seeking Full-time Bilingual RDA & DA. Please send resumes to Careers.org or fax to 8056593217.

Light for dental unit to be mounted on your dental unit post, with High/Low intensity control, \$200, (818) 631-8180.

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LEASEHOLD IMPROVEMENTS & EQUIPMENT FOR SALE. 4-5 ops, 1700 sq ft in medical building. Great street visibility. (626)607-6339.

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WANTED Associate gerneral dentist to work 2-3 days/week. High tech office. All PPO and CASH patients. Resume to bankaidental@yahoo.com.

I'm Looking for a Saturday or Sunday Dentist position in LA, Orange County, or Inland Empire County, email doctorlinh@hotmail.com.

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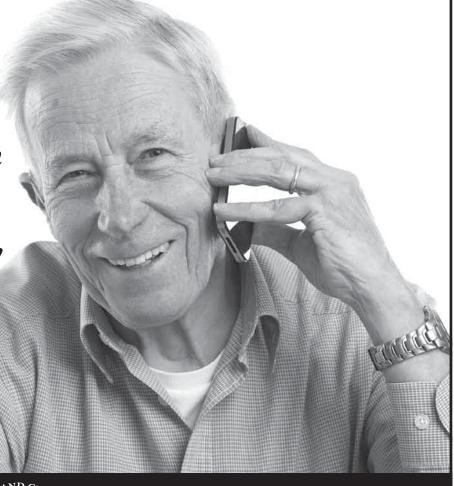
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