#### FREE ADS FOR DENTISTS THE Dental & STAFF! Trader VOL. 7 NO. 6 • JUNE '10 So. Calif. Edition Buy, Sell or Trade all things Dental Ph: 877-888-4237 • Fax: 949-498-1198 DentalTrader.com Time to go Digital version Voted 2010 **Digital X-ray** 7 RATED DENTAL SOFTWARE Sensor Complete Digital System only \$7,495 When considering a Digital Dental System, consider these 5 points: ...or lease @ \$203/month 1. EZ2000: The only Company offering these prices, licensed by the ADA for 48 months 2. EZ2000: Rated #1 by the American - No money down **Dental Association\*** - No payments for 90 days 3. EVA digital sensors: Made in the USA - \$1.00 Buyout 4. EVA: received the Highest Rating from New York's Polytechnic Institute\* 5. EZ2000: in business for 25 years, since 1985 - with verifiable references EZ Digital System Special: Don't want to switch Eva Digital X-ray Sensor 6.495 to EZ 2000? Box of Sheaths & Positioners 500 No problem. We can 1,000 integrate your own EZ Intra Oral Camera Dell Dual Core Computer & Monitor 895 software to the EZ Mobile wood dental cart 300 **Digital Imaging System.** Pro-Image Software 1,200 EZ 2000 Billing Software 2.395 EZ Perio Charting Software 500 Bridge Software (EZ 2000 to Pro-Image) 500 Live Training in Your Office 750 **Regular Price:** \$14.535 Free Training, Support & Updates WHY WE COST LESS: EZ 2000 consistently delivers lower prices because we have cost cutting down to a science. EZ 2000 stocks huge inventories of digital sensors, intra-oral cameras, digital x-ray cameras, panoramic x-ray units, and cephalometric x-ray machines. We are the developers of our own EZ 2000 software. And we pass the savings down to you, the dentist. We consistently deliver quality products and Call 800-273-5033 services and are constantly concerned with lowering your costs.

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\*based on ADA online survey of s/u software with > 5,000 clients & cost under \$2,500; Free updates/support 1st yr; Price shown for s/u. Sensor rating by New York's *Polytechnic Institute*: Winner of the *"Technology Impact Award."* 

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#### FRESNO COUNTY

FRESNO COUNTY #1 - (3) op G.P. Only private dentist in smaller town. Annual collections approx. \$375K on 3-4 days/wk. Mixed pt. base. Low overhead. PRICE REDUCTION. SELLER SAYS MUST BE SOLD IMMEDIATELY! FRESNO - (3) op G.P. in single story prof. bldg. in downtown. (4) yr old eqt. Cash/Ins/PPO/Denti-Cal pt. base. 2009 Gross Collections ~ \$250K. Great starter practice or 2nd location. Many referrals from M.D. neighbor. Priced to sell!

#### KERN COUNTY

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

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

**BAKERSFIELD #23** - PARTNER WANTED! 50% OWNERSHIP FOR SALE. (12) op computerized G.P. Prime retail location with excellent exposure & visibility. Cash/Ins/PPO pts. No HMO & no Denti-Cal. Annual Gross Collections \$2M+. Digital X-rays & Pano, paperless office, fully networked, & efficient, modern design. Seller is overworked & needs help. Equity partner is more desirable than an Associate. Must have excellent credit & strong desire to succeed.

#### LOS ANGELES COUNTY

ALHAMBRA #2 - (2) op G.P. located on the street front side of a small one story medical/dental building. Some exposure and signage. Mostly cash pts with some Ins and PPO. 2009 Collections of \$140K on a very limited schedule due to seller's health. Seller quotes 1,200 active pts. Seller retiring but will assist in the transition.

**ARCADIA** - (4) op computerized G.P. located in a well known, easily accessible medical dental bldg. on a main blvd. Cash/Ins/PPO with no HMO's or Denti-Cal. Gross Collect \$315K+/yr on a (4) day wk. **SOLD** 

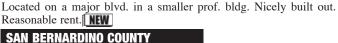
**CALABASAS** - DDS office Build to Suit opportunity for long term lease in a prestigious two story prof. bldg. Bldg. is conveniently located just off the fwy. near the center of town. 1,200 to 3,600 sq. ft. available.

LOS ANGELES (KOREA TOWN) - Computerized G.P. located in the Korea Town area of Los Angeles. Store front location with excellent exposure, visibility & signage. State of the art facility with (7) ops of newer Belmont equipt, Cerec 3, (2) lasers, fully equipped lab, (6) digital x-rays, Dentrix s/w, PRP System, Jaw Tracs, and 3D ICAT Imaging System. Annual Gross Collections of \$1.4M+ with an annual net of approx \$450K! Cash/Ins/PPO pt. base. No HMO's & no Denti-Cal. Approx 20 new pts./mos. 30+ years of Goodwill. Seller retiring but will assist with transition or could stay on part time.

SANTA CLARITA VALLEY - HERE'S THE ONE YOU'VE BEEN WAITING FOR!! (11) op computerized G.P. (10) ops eqt'd, 11th op plumbed. In a well known prof. bldg. with great signage! Cash/Ins/PPO/HMO and small amt of Denti-Cal. Gross Collect of \$1.6M+/yr. with an annual net of approx \$600K! Cap Cks of \$13K-\$15K/mos. Refers out Diff. O.S., Perio & Ortho. Pract can be easily grown to \$2.5M+/yr by adding more hygiene, specialists, and advertising. *NEW TERMS* SOUTHGATE - completely built out dental office for lease in a free standing bldg on a major blvd. Excellent exposure/visibility and signage. Location has been a dental office for 20+ years. Highly recognizable Govt. Center across the street. **NEW** 

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

**WOODLAND HILLS** - (3) op computerized G.P. in a strip center on a main blvd. <u>w</u> excell exposure, visibility & signage. Digital x-rays & intra oral camera. Dentrix software. Cash/Ins/PPO only. No HMO's & no Denti-Cal. 1-800 Dentist provider. 2009 projected Gross Collect. of 700K+. Seller is taking an academic position but will transition. **SOLD** 



# **HIGHLAND #1** - (3) op G.P. 2 ops eqt'd with newer eqt, 3rd op plumbed and eqt'd with an older chair & an x-ray. Shop. Ctr. location. Cash/Ins/PPO & a very small % of Healthy Families. No HMO's & no Denti-Cal. (18) new pts./mos. Annual Gross Collect. approx \$250K on a (4) day wk. **SOLD**

SAN JACINTO (HEMET) - (4) op computerized. G.P. Absentee

owned HMO practice with \$6K/mos Cap Check. No Denti-Cal! 2009

Projected Gross Collect \$450K+ on a (3) day week with a projected

ANAHEIM - (3) op computerized G.P. Low overhead office. Cash/

Ins/PPO/Denti-Cal patient base. Annual Gross Collections exceed

**TUSTIN** - (4) op turnkey office with newer equipment. No pts.

**HIGHLAND #2** - (3) op computerized G.P. located in a shopping center with exposure, visibility & signage. Room to expand. Newer eqt. & nicely decorated. 2009 Gross Collections \$447K on a (3) day week. 20-25 new pts./mos. Cash/Ins/PPO & small amount of Pedo Denti-Cal. Very low rent. Primed for Growth!

### VENTURA COUNTY

RIVERSIDE COUNTY

**ORANGE COUNTY** 

owner/operator net of ~ \$180K. PENDING

\$260K/yr on p.t. schedule. *REDUCED*.

**WESTLAKE VILLAGE** - (4) op computerized G.P. in a very desirable upscale area. (3) ops of newer eqt/4th op plumbed. Very upscale office with vaulted ceilings, marble floors and counters, pastel colors etc. Cash/Ins/PPO pts. 20-24 new pts./mos. Digital X-rays. Networked ops. 2009 Gross Collections \$600K+.

**VENTURA - MULTI SPECIALITY** - (5) op comput. office in a one story prof. bldg. Digital x-rays & pano, paperless office, 3<sup>1/2</sup> yr old Belmont eqt. & (2) ceiling mt'd surgical microscopes. 2 days/wk Pedo, 3 days/mos O.S., 2 days/wk. Endo, & 1+ days/mos Perio. Cash/ Ins/PPO/HMO/Healthy Family pt. base. 2009 Gross Collect \$623K+. **VENTURA** - (3) op computerized G.P. and free standing bldg. Located in a highly desirable area. Cash/Ins/PPO patient base with (1) HMO that pays \$1,800/mos. Seller is a 1-800-DENTIST Provider. Dentrix software and Pano equipped. Averaging 20-25 new patients per month. Annual Gross Collections \$400K+. **[NEW**]

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**Anaheim** \$280k, 6-op, full eq, digital-x-ray, intraoral-camera, Dentrix, 330k/yr, 2 days/wk, no Medi-Cal/HMO, low rent, call 626-203-1723.

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**Woodland Hills** Private office located in a very well known medical building. 35 yrs of goodwill. Collected 570k 2008. PPO and cash only. 4 ops and Digital x-ray. email stevechadds@gmail.com.

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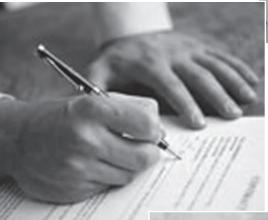
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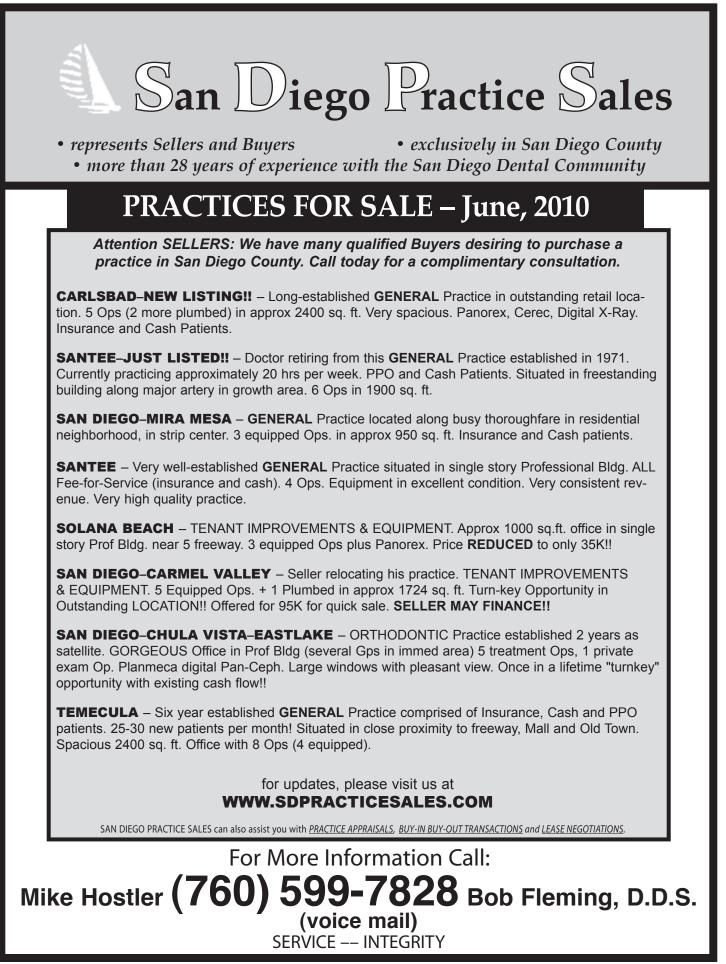
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# Anaheim

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**SAN DIEGO GENERAL PRACTICE FOR SALE:** Beautiful, state of the art facility prominently located in a shopping center, houses a practice that collected over \$720,000 in 2009 and over \$780,000 in 2008 with a net income of over \$270,000 in 2009 and over \$355,000 in 2008. Four ops with full computerization and digital x-rays. Four days of hygiene per week. 44 new patients per month. Asking \$625,000.

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

**CENTURY CITY PRACTICE FOR SALE:** Well equipped office with six operatories. The practice is fully computerized with digital x-ray, newer equipment, plus exceptional views of the city. Practice collected \$545,000 in 2009. Seller works 2 days per week with 2 days per week of hygiene. Potential for significant growth with a full time owner. Seller has another practice which limits his availability in this office. Asking \$350,000.

**HESPERIA MANAGED CARE PRACTICE FOR SALE:** Predominantly HMO patient base with \$12,000/month in capitation checks and 40+ new patients per month. Office has six operatories and is located in a shopping center. Great visibility and potential for growth. Practice is 100% absentee operated. Seller never works in the practice. Practice collects over \$470,000 per year. Asking \$325,000.

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

**HAWTHORNE PRACTICE FOR SALE:** Practice collects \$200,000 per year with \$1,250 per month of capitation income. Three equipped operatories in a very visible Hawthorne Blvd. location. Seller works two days per week, no evenings, no weekends. The office could not be built for the asking price. Great opportunity to get started with positive cash flow and a minimal purchase price. Seller is very motivated. Asking \$95,000.

**RIVERSIDE COUNTY PRACTICE FOR SALE:** Located in a free standing retail building in a heavily populated residential community with little competition for miles, this practice collected over \$2.3 million in 2009 and \$2.1 million in 2008 on ten dentist days per week with eleven days of hygiene per week. The practice has eight equipped operatories in a state of the art facility. No Denti-Cal, no HMO, no evening, no weekends, and minimal advertising. This is a great family community and an outstanding opportunity for a quality practitioner. Asking \$1,500,000.

**SANTA MARIA/ORCUTT PRACTICE FOR SALE:** Collecting \$280,000 per year on three days per week. Two equipped operatories with two additional operatories that are plumbed but not equipped in a free standing building. Rent is \$3,000 per month for 2,000 square feet. No Denti-Cal, no HMO, no marketing, no evenings and no weekends. Seller refers most specialty procedures. Good potential with the right buyer! Seller is retiring. Asking \$210,000.

**LA MESA MANAGED CARE PRACTICE FOR SALE:** Located in a one-story smaller professional building, this four operatory practice collected \$410,000 in 2009 on four days per week with \$3,500 per month in capitation. The majority of the remaining patients have PPO insurance. The practice does not accept Denti-Cal. This is an absentee operated practice with good potential for a working owner. Asking \$300,000.

**LOS ANGELES PERIODONTAL PRACTICE FOR SALE:** Forty-two years of goodwill! This practice is located in a prominent medical office building adjacent to a large hospital in downtown Los Angeles. The office has collected \$795,000 per year for each of the last two years on three days per week with four days of hygiene per week. It is a five operatory office with one surgical operatory and four hygiene/post-op operatories. The practice is 63% implants, 16% perio surgery and 21% hygiene. *PENDING* at full price.

**SUNLAND STRIP CENTER PRACTICE FOR SALE:** Excellent starter practice with great visibility in a strip shopping center on Foothill Blvd. in Sunland. Collects just over \$200,000 per year, consistently, with a net income of 50%. No Denti-Cal, no advertising, no weekends, no evenings. 3 operatories with room to expand. Seller is retiring. Asking \$140,000.

**CANOGA PARK PRACTICE FOR SALE:** Located on a busy street with good signage, this practice collects \$15,000-20,000 per month on three days per week with no Denti-Cal and no advertising. Practice has \$4,500+ in monthly capitation checks. Two nicely equipped operatories with a third that is plumbed but not equipped. Granite floors and counters. Asking \$210,000.



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What is happening at the federal and State government levels is going to have a far reaching affect on the net value of dental practices for the foreseeable future. With rising federal debt comes increased interest rates for all types of lending including dental practice purchase loans. As discussed in last month's article, higher interest rates means lower dental practice sale prices as the increased cost of funds must be serviced with the same net income dollars from the practice.

**PRACTICE SALES** 

Higher governmental debt also means higher taxes to service that debt. The new chairman of the House Ways and Means Committee, Rep. Sander Levin, has indicated that he expects his tax writing committee to allow the Bush tax cuts to expire for the wealthier income groups. President Obama has called for allowing the Bush tax cuts to expire for couples who earn more than \$250,000 per year. The Bush tax cuts save the average Seller of a dental practice 5% if the sale closes in 2010. Stated differently, a sale after 2010 will result in a 5% increase in the overall federal income taxes on the sale proceeds. The effect of increased State tax rates is not known, but will not likely be favorable.

For Buyers, the purchase of a dental practice makes even more sense than ever before as owning your own dental practice is the best tax planning vehicle available to you. As taxes increase, the inherent benefits of owning a practice become more valuable,

You may not be able to reduce income tax rates, but you can act now to minimize the effect of what you know is coming. Call Kurt Skarin for the most accurate assessment of your practice value in today's market.

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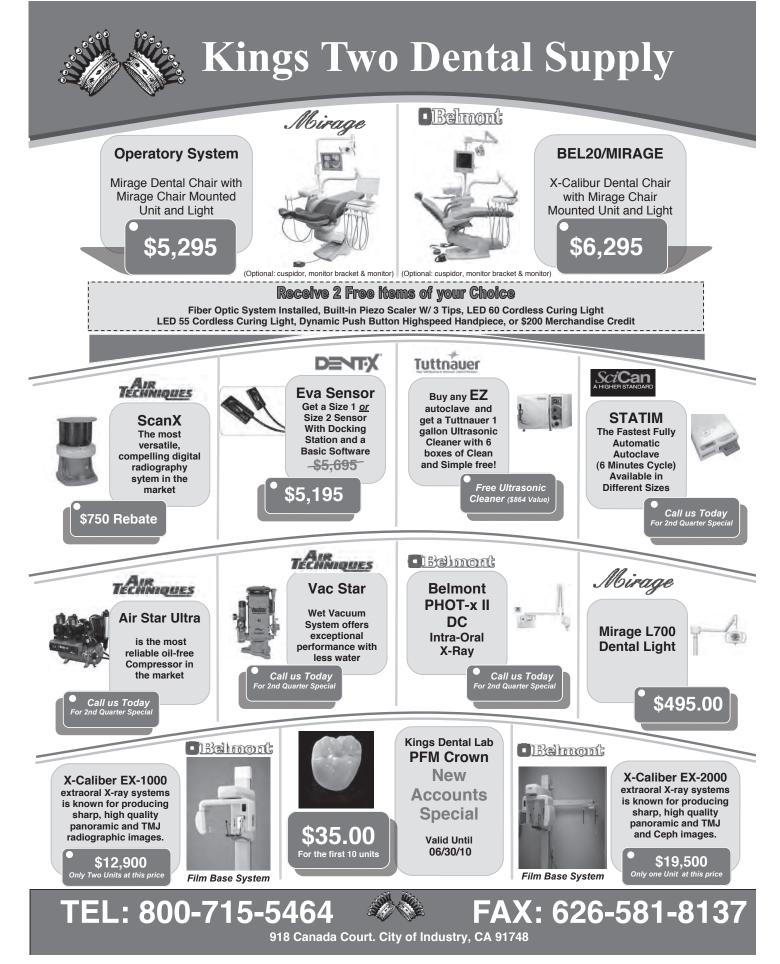
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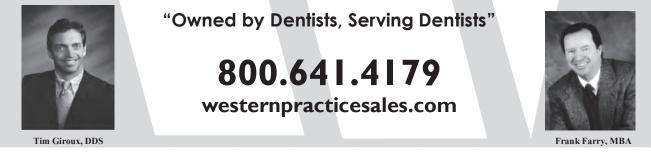
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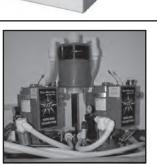












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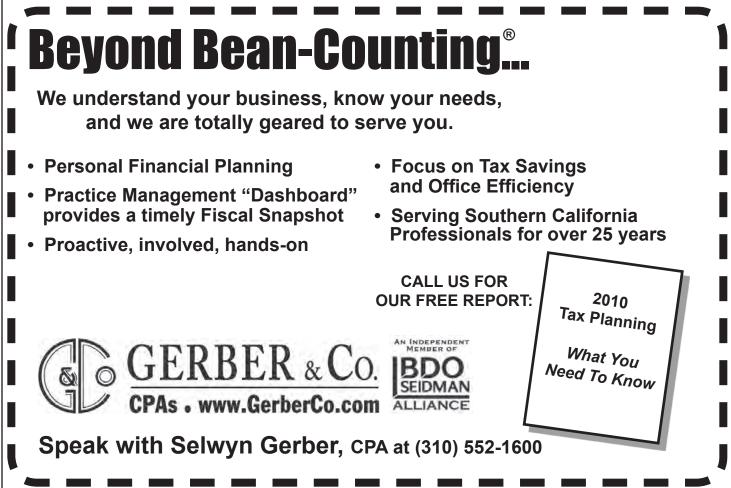
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#### FEATURED LISTINGS

**BAKERSFIELD (GP)** - New 2,000 sq. ft. suite in a one story strip center with 6 fully eq. ops. Seller works 3 1/2 days/wk. Approx. 20-30 new patients/day with approx. 40 new patients/mo. Income source: 15% insurance, 15% cash and 70% medi-cal (Pedo). 100% patient referral. Equipment is 4 to 10 years old. 23 years of Goodwill. Sellers own the building but not for sale. Collected approx. \$323,018 for 2009. Projecting approx. \$346,356 for 2010. **BUYER'S NET OF \$124,365**. Property ID #3081.

**GLENDORA (GP)** - New 4 fully eq. ops., 1,600 sq. ft., located in 2 story building. Computerized office with intra oral camera and Dentrix softeware. 2-6 year old equipment. Seller works 4 days/wk with 3 days/wk of hygiene.. Approx. 10-15 new patients/mo. Income source: 70% insurance & 30% cash. 43 year of Goodwill. Grossed approx. \$911,768 for 2009. **BUYER'S NET OF \$340K**. Great street visibility. Property ID #3041.

**LOS ANGELES -** New 1,300 sq. ft. GP practice in strip shopping center with 5 fully eq. ops. Sellers work 3 days/wk. Computerized office with intra oral camera and Dentrix software. Income source: 50% insurance, 29% cash, 20% medi-cal & 1% capitation. Approx. 15 patients/day are seeing with approx. 10 new patients/mo. 17 year of Goodwill. Heavy traffic flow with great street visibility. Collected approx. \$360,151 for 2009. **BUYER'S NET OF \$82,017**. Property ID #2771.

**JUAN CAPISTRANO (GP)** - New Well designed and modern office – 4 fully eq. ops., 3 plumbed not eq., 1,947 sq. ft. office located in a 2 story professional building. 5 days/wk practice. Approx. 19-20 new patients/mo. Income source: 60% insurance, 30% cash & 10% capitation. 100% patient referral. Computerized office with intra oral camera, digital x-ray and EZ Dental soft. Newer equipment. Very established family practice. Excellent location with great street visibility. Motivated Seller is moving out of state. Grossed \$422,430 for 2009. **BUYER'S NET OF \$106,703**. Property ID #3021.

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**SAN JUAN CAPISTRANO (GP)** – New Leasehold Improvement & Equipment Only!!! Well design practice in a 2 story professional building in retail story with 3 fully eq. ops. 1,113 sq. ft. suite. Computerized office with digital x-ray and Easy Dental software package. New equipment. Property ID #3071.

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### **GREATER LOS ANGELES COUNTY**

**ARCADIA (GP) New** – 5 fully eq. ops., 1,465 sq. ft. suite is a two story professional medical building. Seller works 4 ½ days/wk. Approx. 10-20 new patients/mo. In come scorce: 80% insurance and 20% cash. Computerized office with intra oral camera and Dentrix software. 7 years of Goodwill. Motivated Seller leaving the country. Grossed \$390,420 in 2009. Property ID #3121.

**BALDWIN PARK (GP - TURN-KEY OFFICE)** - 4 eq. ops 1 plumbed op., 1,200 sq ft office located in a one story, free standing, medical-dental building. Seller static con scratch in 2006; 3 year old equipment. Property ID #2651.

**ENCINO (GP)** - Price Reduced!!! 3 fully eq. ops., 1,200 sq. ft. suite, 7 story professional building. Seller works 2 1/2 day/wk. 15-25 new patients/mo. 100% Patient Referral. 75% insurance & 25% cash. Computerized practice with Intra Oral Camera & Digital X-Ray. Denti-soft software package. 2 1/2 year old equipment. Low rent for the area. Collected approx. \$514,348 for 2009. **BUYER'S NET OF \$149,450**. Property ID # 2631.

**GLENDORA (GP)** – New 4 fully eq. ops., 1,600 sq. ft., located in 2 story building. Computerized office with intra oral camera and Dentrix software. 2-6 year old equipment. Seller works 4 days/wk with 3 days/wk of hygiene.. Approx. 10-15 new patients/mo. Income source: 70% insurance & 30% cash. 43 year of Goodwill. Grossed approx. \$911,768 for 2009. BUYER'S NET OF \$340K. Great street visibility. Property ID #3041.

**LAWNDALE (GP)** - 8 eq. ops. & 3 Ortho chairs in an open bay in a 3,000 sq. ft.,. Located less than 1 mile from the 405 freeway in a free standing, single story building the rears of Community Goodwill. Absentee owner has qualified GP, Ortho, Oral Surgeon, Perio, and Endo in place 20% PPO Insurance & 25% Cash. Attracting 25-35 new patients/month. Collected approx. \$919,578 in 2009. Property ID #2901.

**LOS ANGELES (GP-TURN-KEY OFFICE)** - 3 fully eq. ops., 1,300 sq. ft. suite located in a multi story medical/ dental building. 3 1/2 day practice with Perio 1x every 3 wks. Approx. 15-20 new patients/mo. Income source: 30% insurance & 70% cash. Computerized office with Digital X-ray, Intra Oral Camera and Eagle Soft software. Practice in the border of Korea Town. Great office. Amazing view from operatories. 10+ years of Goodwill. Collected approx. \$197,238 for 2009. Property ID # 2831.

**LOS ANGELES** – New 1,300 sq. ft. GP practice in strip shopping center with 5 fully eq. ops. Sellers work 3 days/ wk. Computerized office with intra oral camera and Dentrix software. Income source: 50% insurance, 29% cash, 20% medi-cal & 1% capitation. Approx. 15 patients/day are seeing with approx. 10 new patients/mo. 17 year of Goodwill. Heavy traffic flow with great street visibility. Collected approx. \$360,151 for 2009. **BUYER'S NET OF \$82,017**. Property ID #2771.

**MONTEBELLO (GP)** – 10 years of goodwill - Leasehold Improvement & Equipment – Charts Included! 2 fully eq. ops., 1 plumbed not eq., 900 sq. ft. practice, located in single story busy shopping center. Computerized office intra oral camera and digital x-ray. 3 Star software package. Equipment 4 years old. Good street visibility. Easy access to freeway. Seller has primary practice in Orange County. Property ID # 2701.

**REDONDO BEACH (GP)** - South Bay Practice 3 fully eq. ops., 806 sq. ft. office, located in recently remodeled busy shopping center. 2 1/2 day/wk practice. Approx. 12-15 prient/day and approx. 30 new patients/mo. Income Source: 50% insurance, 35% cash & 15% capitation (approx \$3,000/mo). 14 years of Goodwill. Computerized practice with Suzy Dental software. 1 year old equipment. Great corner location with excellent street visibility. Collected approx. \$272,613 for 2009. **BUYER'S NET OF \$84,004**. Property ID #2821.

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Maria Silva, V.P.

**ROLLING HILLS (GP)** - Long established practice - 5 fully eq. ops., 1,760 sq. ft. suite located in a two story medical/professional building. 4 days/wk practice with 1 day of hygiene/wk. Approx. 10-15 new patients/mo. Income source: 50% insurance & 50% cash. Computerized practice with intra oral camera and patient base software. Excellent street visibility. All utilities are included in office lease/rent. Collected \$446,073 for 2009. **BUYER'S NET OF \$143,142**. Property ID #2981.

**SAN GABRIEL GP or Specialists** – Leasehold Improvement & Equipment Only– newly remodeled spacious 1,254 sq. ft. suite with 3 fully eq. ops., 1 plumbed not eq. op., located in a prestigious 3 story brick medical professional building. Retiring Seller owns the building and will ensure a smooth transition of the leasing arrangements. Property ID #3161.

**SHERMAN OAKS (GP)** - Easy access to freeway practice - 3 fully eq. ops., 950 sq. ft. suite, located in a Medical/ Dental building on a busy intersection. 4 day/wk practice. The patients/day. Income Source: 70% insurance & 30% cash. 50 years of Goodwill. 100% patient referrat. Consistence office with intra oral camera and digital x-ray. Easy Dental software. Great location. Collected approx. \$406,192 for 2009. Projecting approx. \$505,881 for 2010. **BUYER'S NET OF \$312,466**. Property ID #2491.

### ORANGE COUNTY

**FULLERTON (GP) New** – 4 eq. ops., 1,100 sq. ft. office located in downtown Fullerton in a one story free standing historical building. Building for sale. Practice is one block a key from Fullerton High School. Seller works 4 days/wk with 4 days of hygiene. Income source: 70% insurance & 20% cash. Compterized office with older intra oral camera and Easy Dental software. Great street visibility with good traffic flow. Grossed \$461,091 in 2009. Property ID #3111.

**GARDEN GROVE (GP)** – New Leasehold Improvement, Equipment & Charts!! 2 fully eq. ops., 1 plumbed not eq., 1,000 sq. ft. office, located in a 2 story building busy strip center. Long established practice. Motivated Seller moved to San Diego County. Property ID #3091.

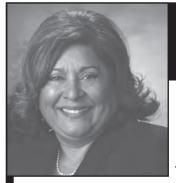
**SAN JUAN CAPISTRANO (GP)** – New Well designed and modern office – 4 fully eq. ops., 3 plumbed not eq., 1,947 sq. ft. office located in a 2 story professional building. 5 days/wk practice. Approx. 19-20 new patients/mo. Income source: 60% insurance, 30% cash & 10% capitation. 100% patient referral. Computerized office with intra oral camera, digital x-ray and EZ Dental soft. Newer equipment. Very established family practice. Excellent location with great street visibility. Motivated Seller is moving out of state. Grossed \$422,430 for 2009. **BUYER'S NET OF \$106,703**. Property ID #3021.

**SAN JUAN CAPISTRANO (GP)** – New Leasehold Improvement & Equipment Only!!! Well design practice in a 2 story professional building in retail story with 3 fully eq. ops. 1,113 sq. ft. suite. Computerized office with digital x-ray and Easy Dental software package. New equipment. Property ID #3071.

**SANTA ANA (GP)** – New 2 fully eq. ops., 1 partial eq. or 2 plumbed not eq., 1,500 sq. ft. in a 3 story medical building in busy intersection. Plenty of parking. Sele works 3 days/wk. Income source: 45% insurance & 55% cash. Computerized office with intra oral camera & Dianond 3 Star software. 36 year of Goodwill. Collected approx. \$353,494. Property ID #3101.

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REMINDER: Net Income is Buyer's Net Income after Debt Service. BACK UP OFFERS ARE ALWAYS ENCOURAGED!!!





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#### **RIVERSIDE & SAN BERNARDINO COUNTIES**

**APPLE VALLEY (GP)** – 3 eq. ops., 1,000 sq. ft. office, one story building with 6 suites; estab. in 1978. 80% insurance & 20% cash practice. Computerized office with Easy Dental software package. Retiring Seller. 100% patient referral practice. **BUYER'S NET OF \$61K**. Property ID #2461.

**INDIAN WELLS (GP)** – Long established practice in desirable area – 5 fully eq. ops, 1,400 sq. ft. suite, located in a 2 story professional building with ample parking. 3 day/wk practice with 4 days of Hygiene. Computer office with Data Com software. Approx. 10-12 patients/day & 16-20 new patients/mo. 99% patient referral. Income stream: 70% insurance, 20% cash & 10% capitation approx. \$3,500/mo. 20° years of goodwill. Newly modeled spacious practice. Great Staff. Collected approx. \$580,358 in 2009. **BUYER'S NET OF \$151,585**. Property ID #2801.

**LA QUINTA (GP)** – Price Reduced!!! One of the fasted growing cities in California - Leasehold Improvements & Equipment Only!! 3 fully eq. ops., 1,000 sq. ft. suite located in a strip shopping center. Computerized office with Dentrix software. Newer equipment. Affluent area World Class Golf, high end resorts and shopping. Practice established since 1995. Motivated Seller is moving out of state. Property ID#3011.

**ONTARIO (GP) New** – Excellent growth potential office w/ 4 fully eq. ops., 1,395 sq. ft. office, located in a single strip plaza on major intersection. Great street visibility. 3 day/wk pactice. 10-12 new patient/mo. Income Source: 72% insurance, 25% cash, 1% medi-cal & 2% capitation. Computerize: thice with intra oral camera and digital x-ray. New Eagle software package. 100% patient referral. 10+ years of Goodwill. Collected approx. \$267,489 for 2009. Property ID 2971.

**PALM SPRINGS GP / SPEC New** – Leasehold Improvement & Equipment only – 2 fully eq ops., 1 plumbed not eq., 1,510 sq. ft. office located in a single story free standing building with multiple suites. Practice established in 1997. Seller is semi retiring. Property ID #3151.

**RANCHO CUCAMONGA (Endo/GP)** – Leasehold improvements & equipment only! 6 equipped ops., 1,800 sq. ft. suite located in 2 story medical / dental professional building. Computerized office with intra oral camera, digital x-ray and Dentrix software. Motivated Seller moving the practice to a new building. Property ID #3191.

**SAN BERNARDINO (GP)** – Located off freeway with beautiful courtyard in a 3 story glass professional building. 4 fully eq. ops., 1 plumbed not eq. op., 2,085 sq. ft. suite. Coomputerized office with soft dent software. Long term lease. 15+ year of Goodwill. Seller is concentrating on his primary office in Palm Desert. Great Opportunity!! Collected approx. \$439,409 for 2009. Property ID #3201.

### SAN DIEGO COUNTY

**EL CAJON (GP)** - New Solo practice. Free standing building with plenty of parking. Seller owns the building. Easy access to freeway. 3 fully eq. ops., 1 plumbed not eq., 2,200 sq. ft. office. 5 days/wk practice. Approx. 20-30 new patients/mo. Computerized office with intra oral camera. Income source: 70% insurance & 30% cash. 10 years of goodwill. Seller retiring. Collected approx. \$499,790 for 2009. Projecting approx. \$492,897 for 2010. **BUYER'S NET OF \$123,129**. Property ID #3031.

**OCEANSIDE (GP)** - 4 fully eq. ops., 1,500 sq. ft. office located in a one story Medical/Dental building. Spacious ops. w/ large windows and nice flooring. 2 day/wk practice with one day/wk of Hygiene. Approx. 16-20 patients/day. 100% cash; 100% patient referral, no PPO's or HMO's Easy software package. 4-15 year old equipment. Good location. Collected approx. \$345,049 for 2009. Projecting approx. \$375,820 for 2010. **BUYER' NET OF \$73,639**. Property ID #1641.

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Greg Beamer, V.P.

**SAN DIEGO GP or Specialist New** – Leasehold improvement with some charts & building for sale!! 5 fully eq. ops., 1,300 sq. ft. office located in a 2 story building with 10 parking spaces. Computerized office with Dentrix software. Good location with heavy traffic flow. Building has a pacent 1, 200 sq. ft office next door which was a dental office with 4 ops., for expansion or for specialties. Seller is retiring. Property ID #3141.

### VENTURA / SANTA BARBARA / SAN LUIS OBISPO COUNTY

**SANTA BARBARA COUNTY GP** - Over 35 years of Goodwill - 3 eq. ops., 1,010 sq. ft., suite located in a two story retail center. Seller work 3 ½ days/wk. 12-15 new catents/month. Income Source: 75% insurance & 25% cash. Computerized office with intra oral, digital x-ray and E sty Dental software. 5 yr. old equipment. Great location. Collected approx. \$462,542 in 2009. Projecting approx \$582,567 for 2010. Property ID #2881.

**VENTURA (GP)** – Great corner location with excellent street visibility. 2 fully eq. ops., 900 sq. ft. suite, located in a 2 story Medical/Dental building. 4 ½ day/wk practice. Income stream 85% insurance & 15% cash. Approx. 25 new pts/ mo. 100% Patient Referral. Computerized office with Practice Web software package. Seller will be initiating a different profession. Property ID #2741.

### KERN COUNTY

**BAKERSFIELD (GP)** - New 2,000 sq. ft. suite in a one story strip center with 6 fully eq. ops. Seller works 3 1/2 days/wk. Approx. 20-30 new patients/day with approx. 40 new patients/mo. Income source: 15% insurance, 15% cash and 70% medi-cal (Pedo). 100% patient referral. Equipment is 4 to 10 years old. 23 years of Goodwill. Sellers own the building but not for sale. Collected approx. \$323,018 for 2009. Projecting approx. \$346,356 for 2010. **BUYER'S NET OF \$124,365**. Property ID #3081.

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

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- ATWATER: For Sale General Dentistry Practice, Gross receipts \$177K with adjusted net income of \$67,495. Practice has been in its present location for the past 30 years. 1,080 sq ft. 2-equipped operatorics. Owner to retire. #14307
- CENTURY CITY: For Sale-Office Space, equipment and leaseholds only. Opportunity for low cost startup practice and or satellite. Asking \$100K.
- CITRUS HEIGHTS: For Sale-General Dentistry Practice. Well-designed 6 operatorics with 4,500 sq. ft. office in professional building. Destrable location. 2-3 days hygiene. Owner is retiring. #14311
- EL SOBRANTE: For Sale-General Dentistry Practice: Ideal for recent grad or DDS looking for satellite practice. 3 ops. w/potential of 5. '08 receips \$3-90K, adj. net income \$124K. 3 days of hygiene, Pano-Lasy Dental software. 1,300 sq. ft. Seller is retiring after 35years in same location. #14302
- FRESNO AREA: For Sale-Exceptional General Dentistry Practice. This outstanding practice has annualized collections of \$1,921,467, \$798K adj. net income. The office has Dentrix, Laser, Intra-oral camera, digital x-ray and Pano. Bldg. may be avail. for sale. Owner is retiring. #14283
- FRESNO: For Sale-General Dentistry IV Sedation Practice. Collections \$1,064,500. Seller looking for either an outright sale or a buyer to purchase 1/2 of the practice. Buyer will need IV sedation skills or have been trained to provide IV sedation. Facility 1,500 sq. ft. w/5 equipped operatories & 7 days of hygiene. #14250
- GRASS VALLEY: For Sale-This Periodontal Practice is located in a very desirable growing community. Practice has been in its present location for the past 28 years. Office consists of 1,500 sq ft 3 ops, Intral-oral camera. Practice has 5 days of hygiene. #14272
- LAGUNA BEACH: For Sale General Dentistry Practice. 2008 Gross Receipts \$898K. 4 operatory (5 ops available) 2,000 sq. ft. office. There are 4 days of hygiene. Practice has been in the same location for approx. 16 years. Owner is retiring.
- LAGUNA HILLS: For Sale General Dentistry Practice. Owner aquired practice in 1992. Office remodeled in 2004. 3 days of hygiene, 1,324 active patients, 20 new pts/month, 6

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operatories, Eagle Soft software. Receipts were \$868 in 2008. Wonderful location.

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- LOS ANGELES: For Sale General Dentistry Practice: This practice 80% Dentical and has approximately 2000 active patients. Owner has operated in same location for 31 years. 2009 receipts were \$709,000. 6 equipped tx rms, laser, intra-oral camera Pano and Ceph. Call for details.
- MODESTO: For Sale General Dentistry Practice. 5 operatories, 32-years in practice Gross Receipts \$884K w/adjusted net income of \$346. Dentrix, Cerec, and Intra-oral camera. Owner to retire. #14308
- MURRIETA/TEMECULA: For Set 2009 receipts were \$648,000. This 4 op. b 20 sq. ft. office space with 4.5 days of hygiens. Average age of Dental Equip is 7 years. #14313
- NORTHERN CALIFORNIA: For Sale- Pediatric practice. Owner has operated in same location for 32 years. Approx. 1,760 active patients, 1,160 sq. ft., panoramic X-ray, Dexis Digital and Dentrix software in this 5-chair office. 2009 Gross Receopits \$713K with 48% overhead. Owner retiring. Call for details.
- NO. CA WINE COUNTRY: ENDO PRACTICE For Sale-GR 958K adj net \$673K 4 Ops, 1,500 sq ft. Overhead 29% Owner to retire #14296
- **OROVILLE:** For Sale General Dentistry Practice. Owner dentist recently deceased 2009 collections \$770K. Very nice stand alone dentribuiding with basement. 7 ops digital x-ray 5 days of hygiene. Bldg 3,000 sq ft Basement 50 or 6 "Demonstrate Detection in the "M4420" 540 sq ft. Temporary Dentist in place. #14310
- PALM SPRINGS: For Immediate Sale General Dentistry Practice. 2008 Gross Receipts 106K with adj. net income of \$346K. Highly desire able location with 4 ops. Laser, and Intra-oral camera. 5 days of hygiene. Owner recently deceased
- PLUMAS COUNTY: For Sale-3 equipped ops. Space available for 4th op. 1245 sf office in good location. 2009 gross receipts \$475K. Practice in present location over 50 years. Owner is retiring
- · PORTERVILLE: For Sale-One of two partners is retiring

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- REDDING: For Sale-Owner looking for Assoc. trans. into Partnership w/Buy-Out. GR \$1 Million dollars income \$436K. 5.5 days hygiene, 2,200 sq. ft. #14293
- RENO: FOR IMMEDIATE SALE DECEASED DENTIST General Dentistry Practice (2008, 17yrs, present location '07 GR \$763K with adj. neD05263K w/65% overhead. Bldg. also for sale. Owner deceased.
- ROSEVILLE: For Sale-General Dentistry Practice. 2008 Receipts 2824 with adjusted pet income of \$297,218. 64.4% overhead. Practic that been in this present location for the past 7 years. 13-15 New Patients a month. 6-treatment rooms in 2,100 sq ft. Laser, Intra-oral camera, and digital radiography. Owner relocating out of office.
- SAN FRANCISCO: Financia District 4 ops, 1,500 sq. ft. MERGER Buyer needs to oring in Pt. base #14288
- SAN FRANCISCO: For Sale-Patient Base for Sale-Owner passed away last June and the practice has continued on 4 days a week with an associate. Lease can't be renewed. There are approx. 1,000 acive patients in the practice. The patient base can be purchased at no risk to buyer since the purchase price is paid according to the receipts collected on the patients that transfer, #14312
- SAN DIEGO: For Sale-General Dentistry Practice. This office is plumbed for 4 ops. 3 ops. are equipped with Promo Equipment. Lease is \$2,200 per month. 2009 receipts were \$185,645. PPO and Fee for service practice.
- SAN DIEGO/CITY HEIGHTS: For Sale-General Dentistry practice. Owner has operated in same location for 12 years. Approx. 1,000 active patients, panoramic X-ray, Intra Oral Camera, in this 3-chair office.
- SOUTH LAKE TAHOE: For Sale-General Dentistry Practice. Office is 647 soft 25 ops. Practice has been in its present location for the past 26 years. Owner to retire. #14277
- TORRANCE: For Sale- General Dentistry Practice: Owner has operated in same location for 20 years. Approx. 1,000 active patients, 1,080 sq. ft., Brican System, and Camsight software in this 2 equipped, 3 available-chair office. 2009 Gross receipts \$434K with 38% overhead. Owner relocating.

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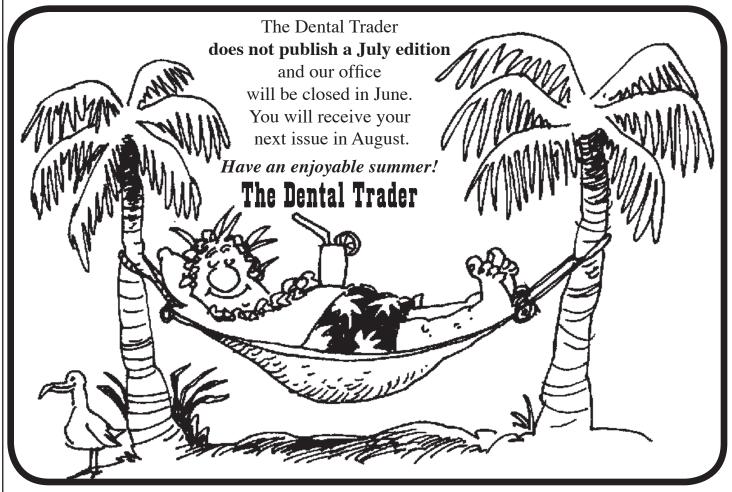
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My dental career began in 1968. I loved dentistry and planned to practice into the future. The family was raised and all was well. And then serious, debilitating medical illness. Stunned and confused, I asked a friend in our dental society office for a referral of someone I could trust. She recommended Dr. Bob Fleming & SDPS. I was hospitalized. Bob knew time would be of the essence to keep my equity in the practice. He constantly went out of his way, the extra mile, to keep things on tract. He kept me informed and was a friend as well as agent. Bob's experience and compassion gave me peace of mind and our sale was completed in a very timely manner. Everyone involved benefited. If you're in the market, give Bob & San Diego Practice Sales a call. Your blood pressure will thank you. You will find a friend as well as a professional. He's been in our shoes & walked our journey.

**Robert P. Mueller, DDS** 

"...thank you both very much for the supremely professional, effective and caring way in which you marketed and sold my dental practice. Your empathy and understanding of my sense of vulnerability, as well as your patience were very much appreciated. I am now your biggest supporter!" Lary W. Breitbarth, D.D.S., Retired

#### Dear Mike and Bob,

"Thank you very much for the outstanding service that you provided in the sale of my practice. I had always thought that I could do this transaction on my own. I had no idea of the complexities of the dental practice sale. Dr. Fleming's hands on dental experience and Mike Hostler's extensive equipment background gave both me and the buyer confidence throughout the sale process. The transition has taken place beautifully. The approach was with a winwin objective, and that is how it worked out. I certainly would recommend any dentist that is buying or selling to seriously consider using your services. Again thank you very much for a job well done." Donald Saba, D.D.S.

#### Dear Mike and Bob,

I want to take this time to thank you both for an amazing "buyers" experience in the purchase of my practice in Hillcrest.. Moving across the country and buying a Dental Practice is a very stressful event for anyone but because of all your support and professional help my experience was smooth and effortless. I really felt like I could trust you both with any and all questions. I couldn't have been more fortunate to do business with you both and I would not hesitate to recommend your services to any other Dentist who may be going through a similar transition. It's not everyday that you meet such an honest and professional team as San Diego Practice Sales. My sincerest thanks, Rod Strober DDS

"I have known Bob and Mike for almost 20 years and they were the logical choice for me. They did a FANTASTIC job in selling my Vista practice. I sold my practice for a great price and they answered all of my questions before and after the sale. They have really helped me in my transition to a new situation. They are ethical, honest and hard working. Thanks for making my life so much easier!" **Paul C. Simeteys, D.D.S.** 



### For More Information Call:

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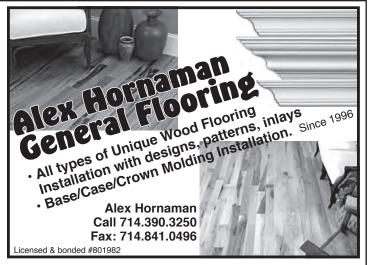
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**Established endodontic office** for-sale-by-owner 20 miles north LA. 40 minute drive from West-LA/Central-LA. last yr prod >1 mill. email endoforsale@gmail.com.

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**Attn: Endodontists** looking for an office to share. Nicely equipped GP office available for sublease (in Yucaipa, CA). hkimjr@yahoo.com.

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### ASK THE BROKER

Question:

Do we need an escrow in a practice sale?

James T., DMD

Timothy G. Giroux DDS/Broker

**Great question!!!** My personal opinion is that it is generally a good idea, if not a MUST! A professional Title Company at "arm's length" is best suited for the job. Title Companies normally perform all the lien searches, clean up all liens, ensure that the employment taxes and personal property taxes are paid, pro-rate taxes and any pre-paid expenses, then produce the "Bill of Sale". The Title Company also gathers all contractual information, deposits the monies, then wires funds or cuts cashier's checks at the close of sale.

This entire process costs approximately \$1,600 to \$1,800. The cost is split equally between Buyer and Seller. I believe this is a very valuable and worthwhile investment because it ensures a clean transaction for the benefit of both parties. Arguably, this is a great benefit to the Buyer because it guarantees that the Buyer does, in fact, own the asset they just purchased "free and clear" of any liens or encumbrances. It also helps the Seller in a future dispute if there is ever a question whether the Seller had the right to liquidate the asset without paying off other debts.

Oftentimes a Lender will "net fund" a dental practice in the course of a sale, acting as the escrow holder themselves. This can work because the Lender will run the lien searches to make sure that the lender is in first position. However, I have personally been involved in at least three transactions over the last five years where escrow services provided by the lender were not thorough enough to provide proper protection for the Buyer or Seller.

At Western Practice Sales, we take great pride on completing "clean" transactions. If I were a Buyer, I would absolutely insist on a professional Title Company completing the escrow, not the broker or attorney. If an issue does arise, you will have a national Title Company that will endorse their Bill of Sale.

**Timothy G. Giroux, DDS** is currently the Owner & Broker at Western Practice Sales (westernpracticesales.com) and a member of the nationally recognized dental organization, ADS Transitions. A graduate of Creighton University, School of Dentistry (1983), he and his wife, Mona Chang, DDS (LLUSD 1984) were in private practice together for 15 years in Scottsdale, AZ, before establishing their home in northern California.

Questions? Email them directly to *Timothy G. Giroux, DDS*: wps@succeed.net or Call 800.641.4179 **Dentsply Aseptico Endo DTC** Torque Control Motor AEU-25T w/ micro head Contra-Angle only \$999 US dollars email drkwon3@gmail.com free shipping.

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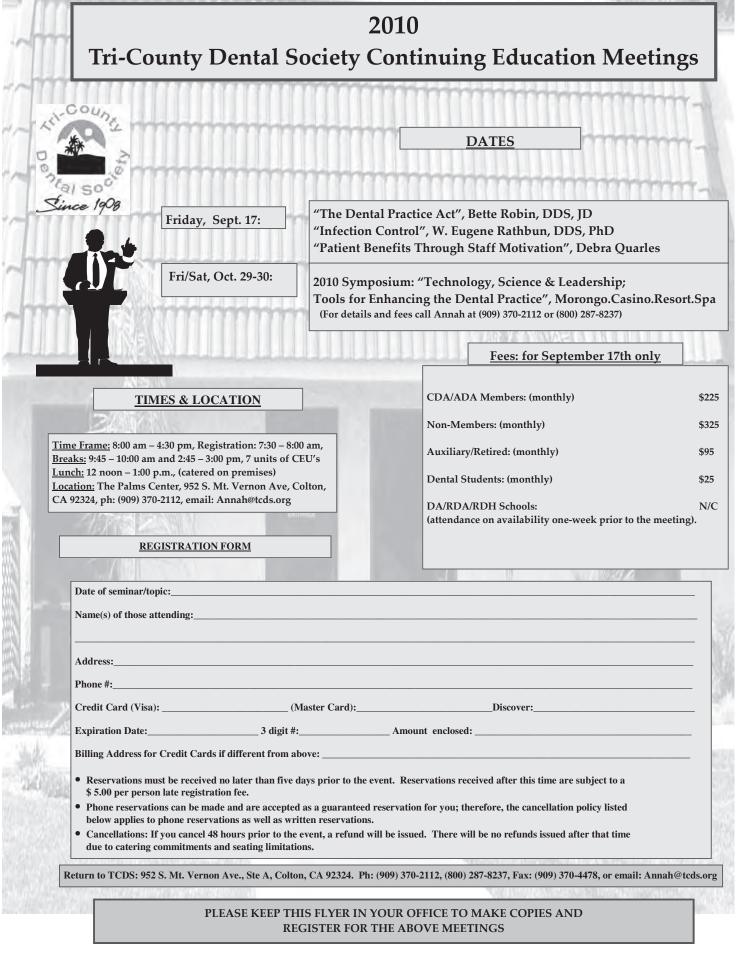
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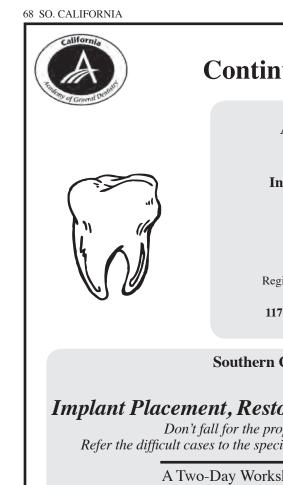
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Friday, July 16, 2010 at 27030 Malibu Hills Rd., Calabasas Hills, CA 91301 • 818-444-3300 Saturday, July 17, 2010 at 16661 Ventura Blvd. 8th Floor, Encino, CA 91436

> **Instructors:** Dennis Smiler, DDS, M.S.D., Muna Soltan, DDS August de Oliveira, DDS, Brian Banton, MDT, Robert Garfield, DDS

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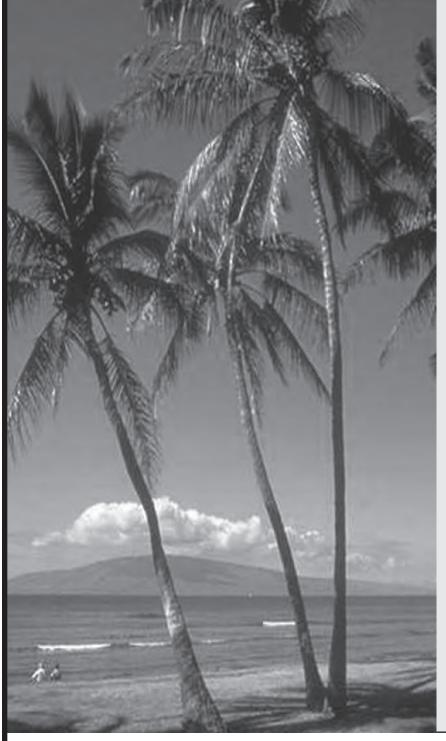
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care legislation provides for an increase in the Medicare tax of 1.45%. The newly enacted healthcare legislation provides for an increase in the Medicare tax rate to 3.80% on earned income. That is an increase of 2.35% or an increase of over 260%. This increase is not, however, the news. In order to fund the new healthcare legislation, Congress has extended the Medicare tax to capital gain income, dividends, interest income and other "unearned" income. Until now, this "unearned" income has been exempt from the Medicare tax.

Since a typical dental practice sale is at least fifty percent capital gain or "unearned" income, the new legislation means that there will be an additional, new tax of 3.8% on that portion and an additional 2.35% on the balance. Assuming an equal division between capital gain assets and ordinary income assets on the allocation of the purchase price, the net result is a 3.075% increase in overall taxes on the sale of a dental practice. When this is combined with the loss of the Bush tax cuts for the upper income groups at the end of 2010 as discussed in the previous Dental Trader article, the total increase in federal taxes alone will be over 8% of the total sale proceeds. State taxes will surely increase as well, but, as yet, by an unknown percentage.

For Buyers, the ownership of a dental practice provides greater tax benefits than ever as practice ownership is the best legal means to protect your income and minimize taxes. With rising taxes, providing for pre-tax adjustments in income and benefits reduces the ultimate reported income and resulting tax that will be paid.

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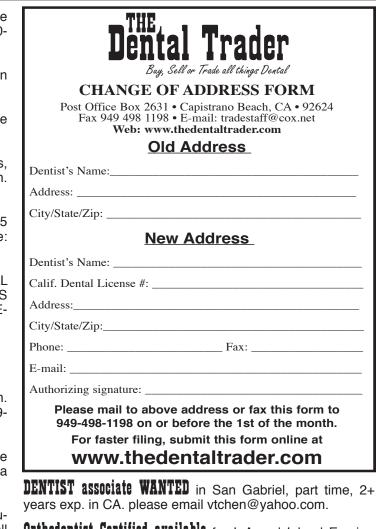
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