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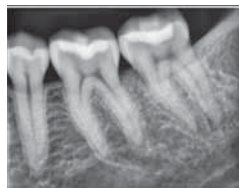
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FRESNO COUNTY

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

KERN COUNTY

BAKERSFIELD #21 Bldg. & Pract. - (10) op comput. G.P. & free stand. bldg for sale. (3) ops fully eqt'd, (3) ops partially eqt'd & (4) additional plumbed not eqt'd ops. Located on a main street 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. **PENDING**

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

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

LOS ANGELES COUNTY

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

BALDWIN HILLS - Leaseholds with some equipt and approx. 325 active charts. (3) op p.t. starter G.P. located in a Professional Bldg. Very low overhead office & very affordable sales price. Cash/Ins/PPO & Denti-Cal. pts. 2012 Gross Collect \$60K very p.t. **NEW**

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

SOUTHGATE - (6) op computerized turnkey dental office in a store front on the corner of a major thoroughfare. Exposure/visibility & signage. Newly refurbished and equipped. Area of many walk-ins. Office has been a dental office for many many years. DDS to population ratio of 1 per 3,008! Partnership dissolving. This is a great opportunity! All the work has been done. Just step in and start doing dentistry. **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**

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. **NEW**

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

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

ORANGE COUNTY

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RIVERSIDE COUNTY

CORONA - Drop dead gorgeous, beautifully designed & appointed dental spa w all the special touches including: extensive art work, soft colors, french provincial waiting room furniture, 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. Production of \$1.2M on a (4) day week. Owner/Doctor health compromised. **NEW**

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.**

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

VENTURA COUNTY

CAMARILLO #3 - (3) op computerized G.P. located in a large strip center with signage. On a main thoroughfare. There are (2) ops eqt'd with older eqt'd & a pano. The 3rd op is plumbed. Mostly Fee for Service with a small % of PPO's. No HMO and No Denti-Cal! 2012 Gross Collections were \$131K+ on a part time schedule. Excellent starter practice or a buy and combine opportunity. Low overhead office and a sales price much lower than build out costs! Seller retiring. Will go fast! **NEW**

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SAN JOSE BUILDING FOR SALE #420BSJ – 2 Units totaling 2,197 sq. ft. ~1,100 sq. ft. each. Located on major cross street. Easy access to 101 Fwy. Ideal for Dental, Medical or Office use. Great opportunity for Owner or Investor.

SAN JOSE PRACTICE FOR SALE #612SJ – Starter Practice. ~1,200 sq. ft., 2 ops, 1 add't plumbed. Good visibility.

RIVERSIDE DENTAL PRACTICE FOR SALE #131RS – Gross ~\$300K. 3 fully equipped ops, 1 additional plumbed. ~1,200 sq. ft. Located in busy retail center on major intersection. Good visibility & exposure. Easy access to Fwy 91.

FRESNO DENTAL PRACTICE FOR SALE #1813F – Excellent visibility. ~2,000 sq. ft., 3 eq. ops, 2 additional plumbed.

PISMO BEACH DENTAL PRACTICE FOR SALE #221GB – Gross over \$1 Million. Net ~ \$600K. ~2,400 sq.ft. 4 fully equipped ops, 2 additional plumbed. Located in a small strip mall. Good signage & visibility. PPO & Fee for Services.

WHITTIER DENTAL PRACTICE FOR SALE #130WCC – Gross ~\$390K. GP with 3 fully equipped ops located in strip mall on major intersection. Good signage & visibility from street. ~1,000 sq. ft. Close to anchor stores. No HMO.

LONG BEACH DENTAL PRACTICE FOR SALE #224LB – 5 fully eq. ops. Located in shopping center with major anchors.

LOS ANGELES DENTAL PRACTICE & FREESTANDING BUILDING FOR SALE #115LADB – Gross ~\$600K. 7 fully equipped ops in ~2,200 sq. ft. freestanding building for sale. Good signage & bill board. Good visibility & foot traffic.

LOS ANGELES DENTAL PRACTICE FOR SALE #25LAMK – Gross ~\$360K. 7 fully eq. operatories, ~2,300 sq. ft. Located in a highly visible, single story shopping center. 9 years of goodwill. Excellent exposure, visibility & signage.

LOS ANGELES DENTAL PRACTICE FOR SALE #LA1130S – Good street visibility. ~1,000 sf, 3 ops. Close to Chinatown.

NEW LISTING! COSTA MESA DENTAL PRACTICE FOR SALE #W425CM – 2012 Gross ~\$1.5 Million. General dental practice located in Professional Building with multiple medical offices. The practice receives many patient referrals. 6 fully equipped ops in 2,500 sq. ft. Mostly Cash/PPO. Easy access to Freeway 55. Rare Opportunity!

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ANAHEIM DENTAL PRACTICE FOR SALE #G228A – Gross ~\$315K. Freestanding building located on busy street. Excellent visibility. Good foot traffic. 4 fully equipped operatories, 1 additional plumbed, ~1,200 sq. ft.

ANAHEIM DENTAL PRACTICE FOR SALE #HT121A – ~1,185 sf, 3 ops. Good visibility, foot traffic & high vehicle traffic.

SANTA ANA DENTAL PRACTICE FOR SALE #220SA – Busy shopping ctr. 2 eq. ops, 1 add't plumbed. ~1,000 sq.ft.

LA JOLLA DENTAL PRACTICE FOR SALE #13012LJ – 15 yrs of goodwill. 3 ops, ~1,438 sq. ft. Located in strip mall.

LA JOLLA DENTAL PRACTICE FOR SALE #1015LJM – Gross ~\$300K. 2 ops, ~1,000 sf. Prof bldg. surrounded by Med Ctr.

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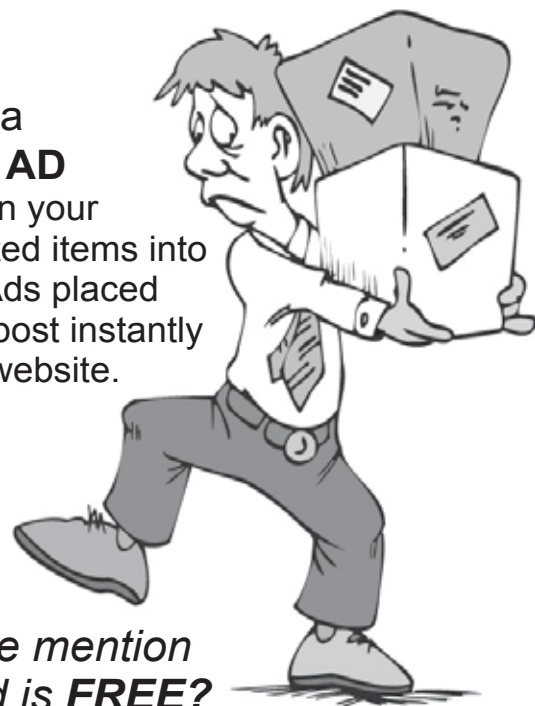
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SOUTHERN CALIFORNIA PRACTICES FOR SALE

• **COASTAL ORANGE COUNTY:** *For Sale* - Gorgeous four operator General Dentistry practice in the most desirable location in America. Office was built almost four years ago by Henry Schein. Owner did not spare any expense. All high-end Pelton & Crane equipment. Kavo electric handpieces and implant systems in every operator. Dextrix and Dexis, 1,800 SF. Implant business makes up about 46% of business. 2011 Gross Receipts were \$1.2M. Great location to sell high-end dentistry. #CA520.

• **COASTAL ORANGE COUNTY:** *For Sale* - Periodontal Practice in Coastal Orange County, Southern California with five operatories, fully equipped. Retiring doctor works a three day week with four days of hygiene and 2011 Gross Receipts were just over \$400,000. Great location in professional building near freeway. #CAM533.

• **COASTAL ORANGE COUNTY:** *For Sale* - General Dentistry Practice in Coastal Orange County, Southern California, with four operatories, fully equipped. Great location near shopping center with 2012 Gross Receipts of over \$690,000. This is a modern, beautifully appointed office with high-end finishes. #CAM529.

• **HUNTINGTON BEACH:** *For Sale* - Jump start General Dental office. 2012 Gross Receipts of \$187K. Henry Schein built high-end office with 1,395 SF in a retail location with street traffic. Completely computerized and chartless with Dextrix. Equipped with Digital Instrumentarium X-Rays with Dexis, OP200 Digital Pan, Kavo Quatrocare handpieces, Pelton & Crane massage chairs in both operatories. #CA521.

• **INDIAN WELLS:** *For Sale* - This General Dentistry Practice has a strong emphasis in TMJ and is located in Indian Wells, Riverside County, Southern California. The suite is 4000 sq. ft. and was tastefully built under two years ago with six operatories, and all new equipment and fixtures. Practice was in the Palm Springs area for over three years and moved to nearby Indian Wells. 2011 Gross Receipts were over \$350,000 on just one doctor day per week. Practice has a CMT Pan/Ceph machine and a lecture room in the suite. #CAM530.

• **LANCASTER:** *For Sale* - General Dentistry Practice: This 4 op office is located 2,360 sq. ft. on the second floor of an attractive Medical-Dental office building. Gross Receipts were \$676,000 with a \$174,000 adjusted net income. Dentist is retiring after 39 years. Four days of hygiene. Additional operatories could be added to existing space. Great location. Asking price has been significantly lowered! #14376.

• **MURIETTA:** *For Sale* - General Dentistry Practice in Murietta, Riverside County, Southern California with four operatories. 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 software. Gross 2012 Gross Receipts were over \$530,000 with \$213,000 adjusted net.

• **NEWPORT BEACH:** *For Sale* - General Dentistry Practice in Newport Beach, Orange County, Southern California with three equipped operatories, high-end equipment is less than ten years old and includes ADEC chairs, Kavo handpieces, two Dexis sensors, and Dextrix software. 2012 Gross Receipts of \$350,000 on 3 1/2 days per week. Located near hospital in a desirable area. #CAM534.

• **ORANGE:** *For Sale* - General Dentistry Practice in Orange, Orange County, Southern California, with five operatories, fully equipped in a centralized location near Anaheim Hills/Villa Park. 2011 Gross Receipts of over \$775,000. Practice is located in a professional building near shopping and freeways. Retiring doctor has 47 years of goodwill.

• **ORANGE COUNTY:** *For Sale* - Orange County Perio Office - Doctor moving out of state. 2012 Gross Receipts \$590,000 on a four-day week. Practice has five operatories, fully equipped, one plumbed, not equipped in a great location on the first floor near freeway, hospital, and shopping. #CAM536.

• **PALM SPRINGS:** *For Sale* - General Dentistry Practice in the heart of Palm Springs, Riverside County, Southern California with four operatories. This practice is located on a main street, and has been established since 2005. Seller is moving out of the area. This is a PPO/Fee For Service practice, no HMO with 2012 Gross Receipts of \$348,000. #CAM538.

• **SAN GABRIEL VALLEY:** *For Sale* - General Dentistry Practice in the San Gabriel Valley, Southern California, with 2012 Gross Receipts of \$950,000. Practice has four operatories, fully equipped, thirteen computers, paperless office, state-of-the-art sterilization room, in a free-standing building. #CAM537.

• **SAN GABRIEL VALLEY:** *For Sale* - General Dentistry Practice in the San Gabriel Valley, Los Angeles County, Southern California, with four operatories, fully equipped, This office utilizes a laser and digital radiography with one sensor. 2011 Gross Receipts of over \$590,000 on a 3 1/2 day week. #CAM541.

• **SAN JUAN CAPISTRANO:** *For Sale* - General Dentistry Practice in San Juan Capistrano, South Orange County,

Southern California, with four operatories, fully equipped, this practice utilizes digital x-rays with one sensor. Gross Receipts of \$650,000 in 2012. Doctor is retiring after twenty eight years in this location. #CAM539.

• **SOUTH BAY:** *For Sale* - General Dentistry Practice in the South Bay, Los Angeles County, Southern California with five operatories, fully equipped. This practice has an intra-oral camera, Schick digital radiography, and has been in the same location for over fifty years. Retiring doctor refers out most specialty work. 2012 Gross of over \$850,000. In Escrow. #CAM532.

• **WESTWOOD:** *For Sale* - Amalgam-free General Dentistry Practice in Westwood, Los Angeles County, Southern California with five equipped operatories, in a building near UCLA. Retiring doctor had over \$630,000 in Gross Receipts in 2011. #CAM542.

• **WHITTIER:** *For Sale* - General Dentistry Practice in Whittier, Los Angeles County, Southern California, with seven operatories, 2,850 SF office, long-term staff, three hygienists. Doctor refers out all Ortho, Endo, Pedo, Perio and Oral Surgery. Gross Receipts for 2012 were \$803K. This office will not last long! In Escrow. #CA518.

• **YORBA LINDA:** *For Sale* - General Dentistry Practice in Yorba Linda, Orange County, Southern California, with five operatories. This well-appointed practice is on a main street in a desirable area. Practice has been established for twenty eight years in this family community. Practice has three days of hygiene and three doctor days per week. In Escrow. #CAM531.

OUTSIDE OF CALIFORNIA

• **HAWAII (Maui):** *For Sale* - General Dentistry Practice: Gross Receipts of \$636,000. Office has four equipped ops in 1,198 sq. ft. Panoramic X-ray, Laser, Intra-oral Camera, Fiber Optics, 2 1/2 days hygiene. Owner retiring. Don't miss this opportunity to live and work in paradise. #20101.

• **LAS VEGAS:** *For Sale* - General Dentistry Practice: This four op practice is in a great location in a high-end professional building with a view of the city of Las Vegas. It is equipped with an Intra-oral Camera, Panoramic X-ray, Laser, and Dextrix software. There are 2 days of hygiene. The staff is well trained to efficiently run this low overhead office with great potential for further growth. 2011 Gross Receipts were \$727,000 with adjusted net income of \$331,000. Doctor moving out of state. **PRICE REDUCED!** Available for immediate sale. #NV500.



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NORTHERN CALIFORNIA PRACTICES FOR SALE

• **BISHOP:** *For Sale* – General Dentistry Practice & Building: After twenty nine years in the same location, this retiring dentist is selling both his practice and the building. Collections were \$1,000,243 in 2011 with \$387,000 adjusted net income. There are 6 days of hygiene in this five op, 1,800 sq. ft. building. 100% financing available for both building and practice. Owner has reduced price below valuation price. #14390.

• **CHICO:** *For Sale* – General Dental Practice: Owner retiring: 2012 Collections of \$1,385,222 with seven-eight days of hygiene. This excellent, well-established practice in free-standing building has 1,800+ active patients with an average of 15 new patients per month. Equipment includes new Digital Cone Beam X-ray, Digital X-rays, Lasers, and Dentrix software. Buyer can purchase or lease building. Don't miss out on this excellent practice. Owner will consider an associate leading to purchase of practice. #14392.

• **FRESNO:** *For Sale* – General Dentistry Practice: \$935K in collections in 2011, w/adjusted net income of \$337K. Office 2,300 sq. ft. and is located in north Fresno in a highly visible professional office complex on a main thoroughfare. There are 6 equipped ops, owner reports average age of equipment is four years. Practice has been operating in present location for over twenty years. Eaglesoft software, Owner is retiring. #CA502.

• **GRASS VALLEY:** *For Sale* – General Dentistry Practice: Gross Receipts of \$491K with an adjusted net income of \$130K. Overhead 73%. Office leased 1,555 sq. ft., four equipped ops, five available. Laser, Intra-oral Camera, Cerec, and Eaglesoft software. Owner would like to retire. #14379.

• **GRASS VALLEY:** *For Sale* – General Dentistry Practice: Owner retiring. 2012 GR of \$442,736 on a three day week. six ops, three days hygiene, Dentrix software, Panoramic X-ray, Laser, Intra-oral Camera, long time cash practice. Approximately 1,950 sq. ft. office condominium available to purchase. #14372.

• **GREATER SACRAMENTO:** *For Sale* – Associate to Owner Opportunity: 2012 GR of \$879,000. Well-appointed 1,400 sq. ft. office with five ops, Intra-oral Cameras, Laser, Cerec, four days hygiene, Sofident software. Associate to work two days a week in 2013 & 2014 then purchase practice. Equipment is about five years old. Owner to work back two days per week for two years after purchase. #CA524.

• **MERCED:** *For Sale* – General Dentistry Practice: This is a tastefully done, four op, 1,550 sq. ft. office with 4 1/2 days hygiene/week. All equipment is less than ten years old and includes two Lasers, Intra-oral Camera, Panoramic X-ray, Digital X-rays, and Dentrix software. Molar endo and involved oral surgery cases referred out. Basic general (non-amalgam) type dentistry. 2011 Gross Receipts were \$878,000 with four weeks out as a result of a medical issue. 2010 Collections were \$956,000. Excellent location. Seller retiring. **PRICE REDUCED!** Available for immediate sale. #CA512.

• **MILLBRAE:** *For Sale* – General Dentistry Practice: This beautiful, well-established office is located on the main thoroughfare of the North Peninsula, offering great exposure that generated 25-30 new patients per month. five ops (6th plumbed) in approximately 1,500 sq. ft., equipped with Digital Panoramic X-ray, Digital Imaging, and Intra-oral Camera. 2011 Gross Receipts of \$651,000 with \$230,000 adjusted net income. Owner is retiring. Don't delay, this won't last long! #14395.

• **NORTH BAY AREA:** *For Sale* – ENDODONTIC Practice: This beautiful Wine Country office has four ops in well-appointed 1,600 sq. ft., with Digital Imaging, Intra-oral Camera, and Datacon/Schick software. Office has been in same location for over twenty years with a very strong referral base. Great, long-term staff will ensure a smooth transition. Owner is retiring but is willing to stay during transition. #CA517.

• **NORTH OF SACRAMENTO:** *For Sale* – General Dentistry Practice: 2012 Gross Receipts of \$521,000 in well-designed, 1,650 sq. ft. office with four ops. This office has a low overhead of only 52%, has four days of hygiene, Easy Dental software, and 1,600+ patients. Most Endo, O.S., Perio, all Ortho, and Implant Placement are referred out. Owner is retiring. #CA528.

• **RIDGECREST:** *For Sale* – General Dentistry Practice and Dental Building: This four op office is located in 1,536 sq. ft. office building. Owner has worked in same location for thirty two years and is now retiring. This small practice grossed about \$175,000 in 2012. Pictures of the building are available upon request. Lots of potential. #CA523.

• **SACRAMENTO:** *For Sale* – General Dentistry Practice: Gross Receipts \$546,000 with adjusted net income of \$159,000. Office is 2,400 sq. ft. with seven ops. Practice has been operating in same location for the past 50 years. Panoramic X-ray, Sofident software. Owner to retire. #14374.

• **SACRAMENTO:** *For Sale* – General Dentistry Practice: Family practice with four ops, two-three hygiene days, refers out O.S., Pedo, Period, and 50% of Endo. Dentrix software. 1,779 sq. ft. office that has operated in present location for fifteen years. Overhead only 56% with 2012 Gross Receipts of \$397,067 and \$196,927 Adjusted Net Income. #CA526

• **SAN FRANCISCO:** *For Sale* – General Dentistry Practice: This gem in the heart of Union Square boasts three fully equipped ops with fiber optics, Intra-oral Camera, and plumbed NO2 in 648 sq. ft. 2012 collections were \$314,000 in only 130 business days with great upside potential for an owner offering a full time schedule. Office has been in same location for 21 years and owner is retiring from private practice. Great lease and even greater views from the 16th floor! #CA527

• **SAN JOSE:** *For Sale* – FACILITY ONLY: Beautiful Blossom Valley Professional location near Oakridge Mill and Whole Foods Market. Three fully equipped treatment rooms in approx. 1,200 sq. ft. including Digital sensor, Eaglesoft software, and full computer network. Avoid the expense of leasehold improvements and equipment with this ready-to-move-in office. Owner relocating just in time to start your own dreams. #CA515.

• **SAN RAMON:** *For Sale* – FACILITY SALE: Great San Ramon location in professional complex: equipment, leaseholds, & furnishings only. 1,400 sq. ft. with four equipped ops (two additional plumbed), Panoramic X-ray, Computer Server & Workstations w/Dentrix software, Intra-oral Camera, & wired for digital. Priced to sell in an upscale community that's home to Chevron, AT&T, Robert Half International, Accenture, and Safeway Stores. #CA511.

• **TURLOCK:** *For Sale* – General Dentistry Practice: Doctor's Gross Receipts in 2012 were over \$950,000 with only 54% overhead, or \$443,777 adjusted net income. There are eight days of hygiene. Intra-oral Camera, Panoramic X-ray, Digital X-rays, and Dentrix software. Owner is retiring. #CA506.

• **WALNUT CREEK PROSTHODONTIC:** \$395,000-For Sale - Prosthodontic Practice in Walnut Creek, Contra Costa County, Northern California with three (3) operatories, fully equipped, two-desk laboratory, administrative office, and private office near a retirement community. Doctor retiring, twenty eight years in the same location.

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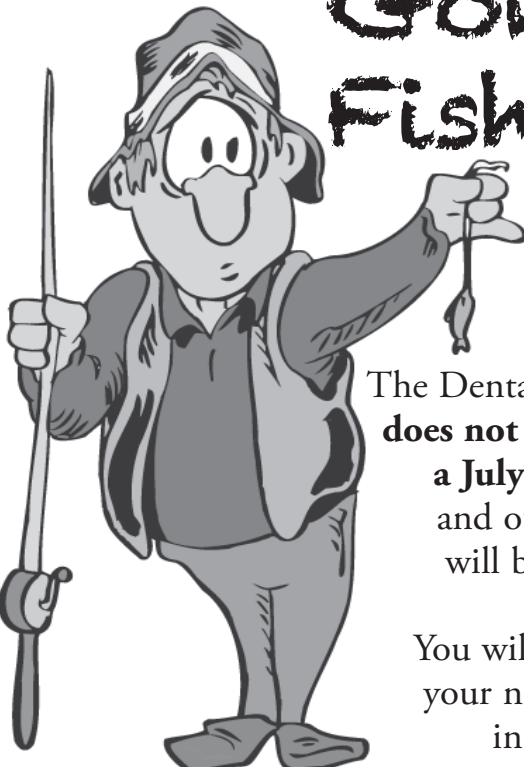
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For many dentists an S corporation is preferable to a C corporation. This is because S corporations are tax reporting entities, and C corporations are tax paying entities. S corp earnings are reported on the owner's tax return (similar to a Partnership)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



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

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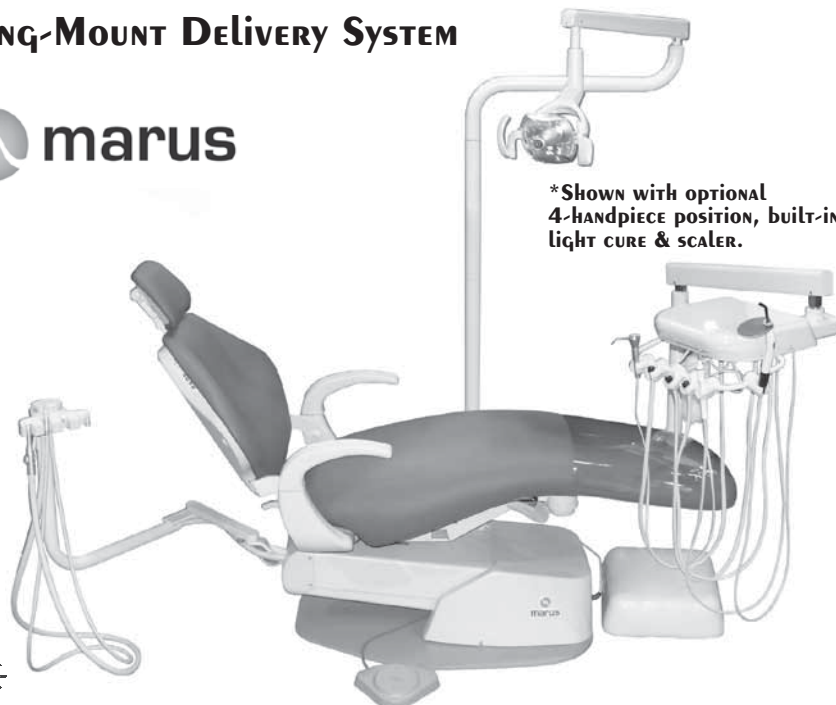
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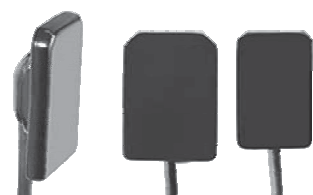


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|--|---|
| <p>6008 MENDOCINO COAST - FORT BRAGG Nestled in desirable cultural haven. 4-days of Hygiene. 2012 collected \$750,000 on 3-day week. Owner could work more but would rather play. Great technology. If you seek relief from stresses of practicing and living in busy urban environment, this is your answer.</p> <p>6029 NORTHEAST CALIFORNIA Trade in smog and congestion for soaring mountains and close-knit communities. Collected \$509,000 in 2012 on 3-day week with 5-weeks off. 3.5-to-4 days of Hygiene. 3-ops with Adec delivery systems. Be busy, be happy and take vacations. No worries here.</p> <p>6034 SAN LEANDRO AREA Did \$650,000 in 2011. Owner had to reduce time in 2012 with collections totaling \$450,000. 5-ops. Nice Hygiene schedule.</p> <p>6035 WALNUT CREEK – ORTHO Great location. Part-time practice collected \$425,000 in 2012 on 2-day week. Simply needs more attention.</p> <p>6038 FREMONT On part-time schedule due to other responsibilities, collects \$300,000 per year. 2-days of Hygiene. Digital radiography.</p> <p>6039 LAKE TAHOE - CALIFORNIA SIDE Long established. 2012 collected \$515,000 with 2-months off. Realized Profits of \$230,000+. Digital radiography. Attractive 3-Op office.</p> | <p>6040 SANTA ROSA Great area. This is a "Sleeping Giant". Beautiful 4-Op office (completely remodeled in the past) is paperless, digital and employs laser technology. Collected \$483,500 in 2012 with Owner running out of energy. Should have done more! Package sale includes 1,500 sq. ft. condo which shall create a facility cost which shall be cheaper than rent.</p> <p>6041 PLEASANT HILL Collected \$365,000 with Profits of \$142,000 in 2012. Owner slowing down. Previous years averaged collections of \$415,000.</p> <p>6042 BERKELEY Practice has realized annual collections of \$1.2+ Million per year. 6-days of Hygiene per week. Very attractive Profits. Great location.</p> <p>6043 EL SOBRANTE 3-day practice collected \$170,000 in 2012. 3-ops. Building optional purchase.</p> <p>6044 MODESTO Great location in area with development occurring nearby. Collected \$380,000 last year. Attractive office.</p> <p>6045 SAN JOAQUIN VALLEY - BETWEEN STOCKTON & MODESTO Custom designed 5 Op office, 3 equipped. Designed to maximize bottom line. Great history. Wants to be busier right now!</p> <p>6046 SALINAS Great opportunity for ambitious. Perfect for 2 Dentists. 9.5-days of Hygiene per week. 6-ops. Great reputation. 2012 collected \$1.1 Million.</p> |
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"I listed with a competitor for 12 months. Had two people visit my practice. First weekend PPS had my listing, I had 3 people visit and an offer by the end of the first week. Thank you for allowing me to move on to the next step of my life."

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

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

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

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

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

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

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



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