

THE Dental Trader

VOL. 6 NO. 3 • MARCH '09
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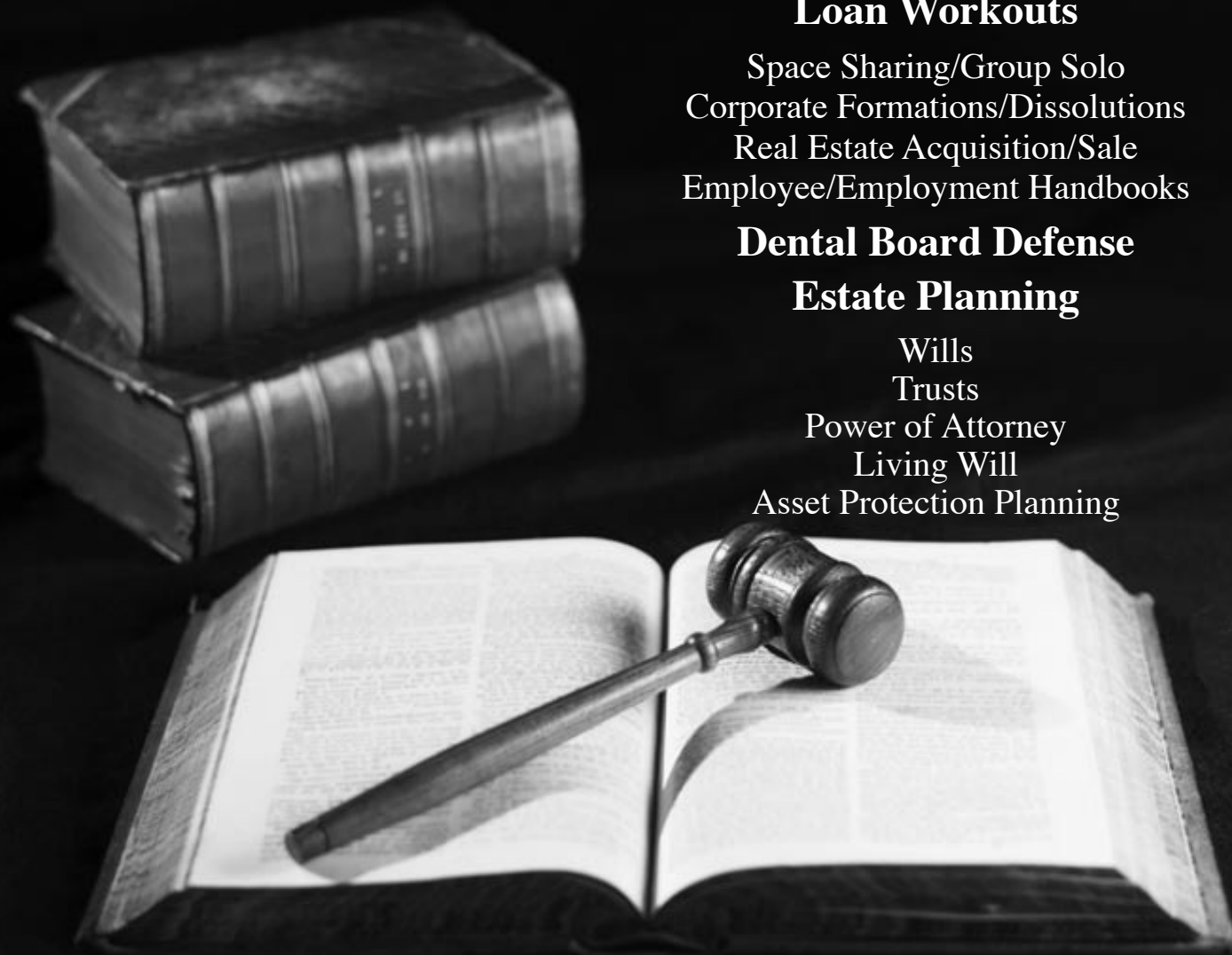
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FRESNO COUNTY

FRESNO COUNTY #1 - (3) op G.P. Only private dentist in smaller town. 2008 collections approx. \$375K on 3-4 days/wk. Mixed pt. base. Low overhead. **PRICE REDUCTION. SELLER SAYS MUST BE SOLD IMMEDIATELY!**

KERN COUNTY

BAKERSFIELD #18 - (5) op computerized G.P. (3) eqt'd/4th op has chair/x-ray, 5th is plumbed not eqt'd. Retail location. Excell. exposure/visibility/signage. Denti-Cal/Cash/Ins/PPO. Gross Collect. \$350K/yr. **BACK ON MARKET.**

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. **PENDING**

BAKERSFIELD #21 - (10) op computerized G.P. & free stand bldg. (3) ops fully eqt'd, (3) ops partially eqt'd and (4) ops plumbed not eqt'd. Located on a main St. with excell exposure/visibility & signage. Annual Gross Collect \$500K+ on an easy (4) day wk. (3) days of hygiene booked 6+ mos out. Cash/Ins/PPO & small % of Denti-Cal. Fully eqt'd "removable" lab. Seller retiring.

SOUTHERN KERN COUNTY - Smaller town w limited competition. (6) op comuterized G.P. annual Gross Collect \$850K+. Cash/Ins/PPO/HMO/Denti-Cal pt. base. 75+ new pts/mos. Central nitrous & panorex eqt'd. In a free stand single story prof. bldg. with excell exposure/visibility & signage. Low overhead/high net income. "Be a Big Fish in a Small Pond".

LOS ANGELES COUNTY

ANTELOPE VALLEY #2 - (6) op computerized G.P. (4) ops eqt'd w (3) year old eqt. (2) ops plumbed not eqt'd. Shop Ctr. location w excel exposure/visibility/signage. Intra oral camera, pano, and digital x-ray eqt'd. Cash/Ins/PPO/HMO/Denti-Cal patient base. 2007 gross collections \$339K+.

BALDWIN PARK - (3) op computerized G.P. Strip center location with exposure, visibility & signage. Cash/Ins/PPO/HMO/Denti-Cal patient base. Approx (50) new pts/mos. Cap check approx \$4K/mos. 2008 gross collect. approx. \$300K. Sale includes account receivables for cash flow. **PENDING**

BALDWIN PARK #2 - (5) op computerized G.P. (4) ops eqt'd. 5th plumbed. Cash/Ins/PPO/Denti-Cal pts. In a strip ctr w good signage/visibility. Easy Dental s/w. 2008 Gross Collect approx. \$230K p.t. Can do more f.t. **NEW**

CANYON COUNTRY - (4) op Turnkey Office. (3) ops eqt'd, 4th op plumbed. Located in a smaller strip ctr. w exposure, visibility and signage.

EL MONTE - (3) op G.P. located in a store front w exposure/visibility and parking. (51) years of Goodwill! Cash/Ins/PPO/Denti-Cal/HMO pts. \$1K/mos Cap Cks. Gross Collect of \$100K/yr on limited schedule. Seller retiring. **NEW**

GLENDALE - Extremely motivated Seller wishes to sell their (4) op (2 eqt'd & 2 plumbed) G.P. office located in a free standing bldg with exposure & visibility. Mixed patient base. Gross Collect \$110K+ on (1-2) days/wk. Excellent starter practice or buy and combine.

HUNTINGTON PARK - (4) op G.P. located in a strip ctr w good signage/visibility & parking. Cash/Ins/PPO/Denti-Cal pts. Gross Collect \$230K+/yr p.t.

LOS ANGELES (WEST SIDE) - (4) op computerized G.P. in a free stand. bldg. w exposure/visibility & signage. Cash/Ins/PPO/HMO pt. base. Annual Gross Collect approx. \$350K on 3 days/wk. Priced right. **NEW**

TARZANA - (3) op computerized G.P. Located in a busy shop ctr. Excell. exposure/visibility/signage. Cash/Ins/PPO/HMO pts. 2008 Gross Collect approx. \$600K+ on a (3) day wk. Seller collect. \$960K f.t. in 2006 before her pregnancy. Tremendous upside. **NEW**

RIVERSIDE COUNTY

HEMET - (5) op computerized G.P. (4) ops eqt'd, fifth op plumbed not eqt'd. Cash/Ins/PPO pts. Located in a strip ctr w good visibility. Digital x-rays & Easy Dental s/w. Annual gross collect approx. \$380K on three days/wk.

SOUTHWEST RIVERSIDE COUNTY - Several Medical/Dental Bldg. & condo listings available. Call for specifics.

ORANGE COUNTY

IRVINE - (5) op computerized G.P. (2) ops fully eqt'd/(3) plumbed not eqt'd. Digital x-rays. Cash/Ins/PPO. Gross Collect \$450K-\$500K/yr. **SOLD**

SANTA BARBARA COUNTY

SANTA BARBARA ORTHO PRACTICE & CONDO - (3) op open bay Ortho office & light and bright office condo for sale. Computerized office. Pano/ Seph eqt'd. Annual Collections approx. \$360K/yr on a (2) day week. (7-9) new starts/mos. Low overhead/high net. Seller transition available.

SAN BERNARDINO COUNTY

UPLAND - (3) op computerized G.P. State of the art & drop dead gorgeous. Located in a shop. ctr. with exposure/visibility & signage. Digital X-Rays & networked ops. Like new Eqt. Open 1 1/2 years & has approx. 300 pts. Grossing \$6K-\$8K/mos on a p.t. schedule with no marketing. Seller moving.

SAN DIEGO COUNTY

LA MESA #3 - (5) op computerized G.P. (4) ops eqt'd w newer eqt. 5th op plumbed not eqt'd. In a one story garden style medical/dental complex. Cash/Ins/PPO & HMO pts. No Denti-Cal. Cap check approx. \$5K/mos. Easy Dental software. 2007 Gross Collect \$552K. 2008 Gross Collect approx. \$900K+.

SAN LUIS OBISPO COUNTY

CENTRAL COAST BEACH TOWN - (3) op computerized G.P. in a very desirable beach community. Cash/Ins/PPO pt. base. 2008 collections projected at \$400K+. Seller refers all speciality work. Tremendous upside. **SOLD**

VENTURA COUNTY

THOUSAND OAKS #3 - (5) op computerized G.P. in a one story prof. bldg. w signage. (4) ops eqt'd with new eqt with a 5th op plumbed. Drop dead gorgeous office w wood & tile floors, granite front counters & designer paints. Fully computerized & networked ops. Dentrix software, digital x-rays & pano. Cash/Ins/PPO & small % of HMO. No Denti-Cal. 30+ new pts/mos. 2008 collect. approx. \$565K. **NEW**

VENTURA - MULTI SPECIALITY PRACT. - (5) op comput. office in a one story prof. bldg. Digital x-rays & pano, paperless office, 3 1/2 yr old Belmont eqt. & (2) ceiling mt'd surgical microscopes. 2 days/wk Pedo, 3 days/mos O.S., 2 days/mos Endo, & 1+ days/mos Perio. Cash/Ins/PPO/HMO/ Healthy Family pt. base. 2008 Gross Collect \$540K+. **NEW**

TULARE COUNTY

SMALLER TOWN TULARE CTY (NEAR VISALIA) - (4) op computerized G.P. and free standing bldg. for sale. Located on a main street. Limited competition. Cash/Ins/PPO and limited Denti-Cal. No HMO's. Annual Gross Collect of \$525K+. 15-20 new pts/mos. Seller retiring.

NORTHERN CA *NEW*****

LODI - (4) op comput. G.P. (3) ops eqt'd w new Belmont eqt & 4th op plumbed not eqt'd. Free stand bldg on a main street w exposure/visibility & signage. Cash/Ins/PPO & HMO. No Denti-Cal. Cap check approx. \$5K/mos. Easy Dental s/w. 2008 Gross Collections approx \$400K. Absentee owner. Will produce/net more w owner/operator.

PETALUMA - (2) op comput. G.P. eqt'd w new Belmont eqt. In a one story prof. bldg. Cash/Ins/PPO & HMO pt. Also has a (700) member Smile Saver Contract. No Denti-Cal. Cap check approx. \$3K/mos. Easy Dental s/w. 2008 Gross Collect \$400K+. Absentee owner.

STOCKTON - WOW! \$20K+/mos CAP CHECK!! (7) op computerized G.P. (3) ops equipped with new Belmont eqt. with (4) additional ops equipped with (4) year old eqt. Located in a two story prof. bldg. Cash/Ins/PPO and HMO Patient base. Monthly Cap check \$20K+/mos and No Denti-Cal! Easy Dental s/w. 2008 Gross Collections approx \$1.1M. Absentee owner.

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BALDWIN PARK #2 (5) op computerized G.P. for sale. (4) ops eqt'd, 5th plumbed. Cash/Ins/PPO/Denti-Cal pts. In a strip ctr w good signage /visibility. Easy Dental s/w. 2008 Gross Collect approx. \$230K p.t. Can do more f.t. D&M Practice Sales 818.591.1401.

Turnkey dental practice beautiful 2800 sq. ft. suite, 5 ops, new equip., high traffic medical building, Apple Valley. (760) 946-5200 \$125,000.00/OBO.

General Dental Practice for Sale in SONOMA COUNTY. Dental Building for Sale or Lease. Established 1960's, 5 operatories, 4 x-rays, approximately 1900 sq.ft. Expansion available for additional offices. 2007 Gross over 600K. For further details email: dr.generaldentist@gmail.com.

Portable instrument case High quality of wood and metal. Excel. cond. Includes some hand instruments. \$100.00 818-242-0110.

BILLER/TREATMENT COORDINATOR needed FOR SAN BERNARDINO. experience is a plus. good pay+ possible bonus. Call Grace 909 386 3650.

BURBANK PRIME LOCATION SALE !!! 1440 feet; main blvd. (SIGNAGE!) Cheap rent; great lease. Few active patients/injured owner. kenrossdds@aol.com (818-848-5619).

PRACTICE FOR SALE San Diego (Pacific Beach) 2007 Collections approx 350K on 2 days (2nd office). Great starter practice. 3 Ops. SDPS: 760-599-7828.

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PRACTICE FOR SALE #3108 - Palm Springs/Palm Desert G.P. Grossing \$1,200,000 Absolutely Gorgeous state of art. Full Price 50% \$600,000 or for 100% at \$1,200,000. Make offer. Call P.P.S., (714) 832-0230.



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PRACTICES FOR SALE — March, 2009

Attention SELLERS: We have many qualified Buyers desiring to purchase a practice in San Diego County. Call today for a complimentary consultation.

SAN DIEGO-PACIFIC BEACH – General Practice operated 2 days per week as second office. Collected approx 350K in 2007. Projecting 380K+ in 2008. Ins/PPO/Cash. Great Starter!! Asking only 320K.

SAN DIEGO-CHULA VISTA-EASTLAKE – Three Year Young GENERAL Practice available. in major GROWTH AREA. Comprised of 5 Ops (3 equipped with dental cabinetry, 2 plumbed) in approx 1660 sq.ft. GREAT Opportunity to acquire a newer, built-out office. Patient base made up of PPO, Cash and CAP. Offered for only 250K!!!

SAN DIEGO-CARLSBAD/OCEANSIDE – FOR LEASE Dental Suite available, recently remodeled by landlord. 8 Ops with 4 X-Ray machines. 1950 sq. ft. Busy retail center, very accessible to freeways 5 and 78. Affordable lease rate!!

SAN DIEGO – (between El Cajon Blvd. And University Ave.). This GENERAL Practice is comprised of 6 Ops (4 equipped, 2 plumbed) in approximately 1850 sq.ft. Situated in a single story Professional Bldg on busy street. Very reasonable lease!!. Approximately 65% PPO, 20% MediCal and 15% Cash. Price REDUCED to 299K!

SAN DIEGO-PACIFIC BEACH – Owner retiring from long-established (part-time) Practice. Refers out substantial amount of treatment. 2 equipped Ops (+ 1 plumbed). Good starter opportunity at a very affordable price! Available for 100K!

WHAT YOUR COLLEAGUES ARE SAYING:

Dear Mike and Dr. Bob,
Thank you very much for the outstanding service that you provided in the sale of my practice. I had no idea of the complexities involved in the sale of a practice. Your approach was with a win-win objective and that is how it worked out. I certainly recommend any dentist that is buying or selling to use your services!

Dr. Don S

for updates, please visit us at

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6. Do you have proper dispute handling procedures/policies to reduce large malpractice/fee claims?
7. Do you know options to reduce needless liability in practice/lease/employment/contracts?
8. Is your practice Dental Board compliant?
9. Do you have a Will/Living Trust?

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3.09

For Sale: 3M ESPE Sof-Lex Disc set. \$150, paypal. ~ 480 discs, 3 mandrels. Contact me for details and pictures. nbreig@gmail.com.

San Pedro Office For Sale Established 27 years. Grossing 300k on 4 days/week. Major Insurance Companies only/ PPO. Many Drug and Food Union and ILWU patients. Fully equipped with Digital X-ray/Integrated System. New Delivery Unit. Asking 230k. For more details contact tel # 310-833-7348.

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Excellent opportunity for specialists (Pedodontist, Endodontist, Oral surgeon) to chair in new office in the city of Pasadena. Call 626-287-9781.

PRACTICE FOR SALE #3137 – Chino Hills. New shopping center. Absolutely gorgeous. \$450,000 Make offer. Motivated Seller. Call P.P.S. (714) 832-0230.

Two ESPE Pentamix used \$100 each OBO. Jamie 714-529-1311.

GP practice in West LA/Santa Monica to share with specialist. 3 ops, 1100 sq ft. please email: WestLADentalCare@aol.com.



Practice Sales &

ARLETA – 1st floor location in strip center w/ample parking & heavy traffic. 4 ops newer equipment. Revenues exceed \$40k/mo on part-time schedule.

SOLD

BEVERLY HILLS – Excellent starter opportunity w/ equipment and leaseholds. Ideal if you are already renting space, desiring to operate a low overhead/part-time practice.

CHINO HILLS – Seller Relocating. Revenues of \$22k/month working part-time schedule. Smallish 3 ops location featuring low rent and some sign exposure.

FONTANA – This one has it all! Single-user/free standing building. Ample parking. Large sign. Very busy street. Growth area. State-of-the-Art equipment. 8+ op facility. Revenues exceed \$80k/month. Serious buyers only!

LOS ANGELES/INGLEWOOD – Long-established private/busy practice w/ 25+ years of goodwill. Landmark practice in the community. 1st floor location (seller owns bldg). Visible. Revenues exceed \$60k/month. Excellent cash flow opportunity.

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LOS ANGELES (EAST) – Long-established practice with 30+ years of goodwill. Seller retiring. Walk-ins. Hispanic Area. Ample Parking. Large sign available. Seller owns bldg and willing to offer low cost rent. Revenues over \$25k/mo on limited sched.

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Given our current economic climate, the doom and gloom of our financial and real estate markets, the most common question I am asked is how this has impacted our dental community in Southern California.

While revenues have declined for some, it is not in the same proportion as the rate of decline of our overall economy. What's more, it appears our only good economic news is centered on the strength of healthcare and specifically, our profession -- and to no one's surprise, the lenders themselves are keenly aware of this.

Though we cannot measure the activity of our fellow brokers, I am pleased to advise you that the sales volume, valuation assessments, and maybe most importantly, financing procurement of Practice Sales & Appraisals remain as strong as ever. The fact is that we are still selling practices, young dentists are still actively pursuing the purchase of a practice, and the lives of many fellow dentists continue to be enhanced by career decisions -- be it to retire, relocate, acquire or merge.

So, my friend, while outside factors may influence your decision, you can at least rest easy that with our help, you can still control some portion of your financial portfolio -- your career!

Dr. Fred Sherman has been a full-time broker with Practice Sales & Appraisals for nearly 20 years. He has been a licensed dentist for over 35 years. He has been involved at all levels of organized dentistry, including as a state board examiner. He may be contacted at 818-999-9595 or you may visit his website at www.ddspracticesales.net.



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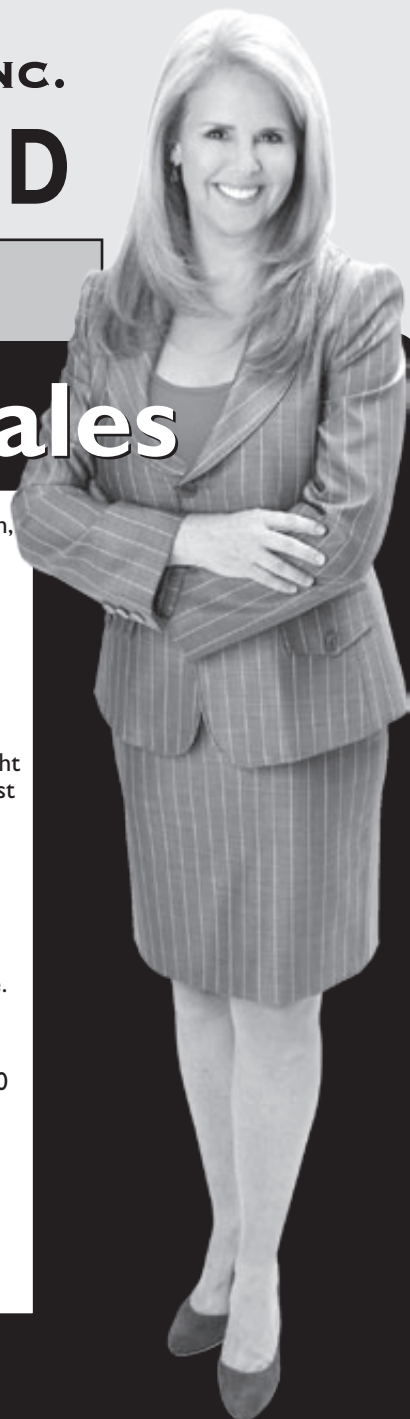
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PRACTICES FOR SALE IN THE FOLLOWING AREAS: Beverly Hills, Century City, Chatsworth, Covina, Glendale, La Mesa, Los Angeles, Marina del Rey, North Hollywood, San Jacinto, Santa Ana, Santa Barbara, Studio City, Thousand Oaks and Woodland Hills. Call Lee Skarin and Associates at 818-991-6552, 805-373-5585, 562-592-5232, or 1-800-SKARIN #1.

THOUSAND OAKS GENERAL PRACTICE FOR SALE: Located in a shopping center, this office has excellent visibility and good new patient flow. Practice collected over \$720,000 in 2008. This is truly a lean and mean practice with a net income of over \$400,000 in 2008. No Denti-Cal, no capitation. Newer equipment. This practice has great potential for continued growth.

BEVERLY HILLS COSMETIC/PROSTHODONTIC PRACTICE FOR SALE: High quality, fee for service cosmetic and prosthodontic practice collects over \$1.0 million per year and nets \$320,000 per year with no HMO and no PPO insurances. Seller does not work evenings or weekends. Nicely equipped, five operator office with three year old Adec equipment is located in a professional building in the Golden Triangle area of Beverly Hills. Five and one-half days of hygiene per week. Motivated! Asking \$600,000.

CENTURY CITY PRACTICE FOR SALE: Located in a prominent medical-dental building in Century City with panoramic views for 5 of the 6 operatories. This office has digital x-rays, panoramic x-ray machine, Cerec and is fully computerized with chair-side data entry and Dentrux software. Seller collects \$50,000 per month on 3 days per week with 2 days of hygiene per week. Lots of potential with a higher end, cosmetically oriented patient base. Asking \$490,000.-Motivated, make offer.

SAN GABRIEL VALLEY PERIO PRACTICE FOR SALE: Long established perio practice collects over \$280,000 per year on two doctor days per week with four days per week of hygiene. No HMO or managed care. Four operator office in a dental building. Seller does not place implants. Solid core of patients offers great growth potential for an energetic practitioner. Asking \$160,000.

CHATSWORTH GENERAL PRACTICE FOR SALE: Retail location with great visibility. Four equipped operatories with one additional operator that is plumbed but not currently equipped. Digital x-rays, panoramic x-ray, fully computerized with Dentrux software. Collects \$690,000/year on three days per week with two days of hygiene per week. Net income is 50%. No welfare and no capitation. 25-30 new patients per month. Asking \$560,000.

SAN JACINTO MANAGED CARE PRACTICE FOR SALE: Absentee owned managed care practice with \$7,000 per month in capitation. Collects \$400,000 per year with a net income of \$147,000 per year for an owner/operator. No Denti-Cal, no advertising, no specialists, no evenings, no weekends. Three days of dental treatment per week. Approximately 75 new patients per month and almost all are plan referrals. Purchase price includes the accounts receivable. Asking \$320,000.

WOODLAND HILLS COSMETIC PRACTICE FOR SALE: Professional building location with four equipped operatories. Digital x-rays, Biolase laser, Computer Age software. Cash only practice. Mercury free practice. Seller refers all endo, all surgery, all perio surgery and all ortho. Collects over \$865,000/year with a net income of \$300,000/year on four days per week. Three days of hygiene per week. Asking \$725,000. **SOLD**

NORTH HOLLYWOOD CLINIC PRACTICE FOR SALE: Two year old practice located in a free standing building with 5 equipped operatories and an additional operator that is plumbed but not presently equipped collected over \$625,000 in 2007 with no welfare and no capitation. Seller works three and one-half days per week. Motivated. Asking \$275,000. Building can be leased or purchased.

LA MESA MANAGED CARE PRACTICE FOR SALE: Absentee owned managed care practice collects \$750,000 per year with a net income of about \$400,000 per year for an owner/operator. This office is located in a professional building with 4 equipped operatories. There are five days per week of dental time and one day per week of hygiene. The capitation check is \$5,000 per month and there is no Denti-Cal and no specialists. The office does no advertising. Purchase price includes all accounts receivable as of the Closing Date. Asking \$540,000.

MARINA DEL REY OFFICE FOR SALE: Outstanding facility with 10th floor marina views from all six equipped operatories. New equipment (Adec, digital x-rays, panoramic x-ray, fully computerized) and new leasehold improvements (hardwood floors, expansive ocean views, granite counters). No patients. Asking \$200,000.

GLENDALE ORTHODONTIC PRACTICE FOR SALE: Consistent collections in excess of \$275,000 per year on three days per week. 187 patients in bands with contract receivables of \$200,000. 6 new patient starts per month. 3 chairs in a bay configuration. Low overhead. Asking \$150,000.

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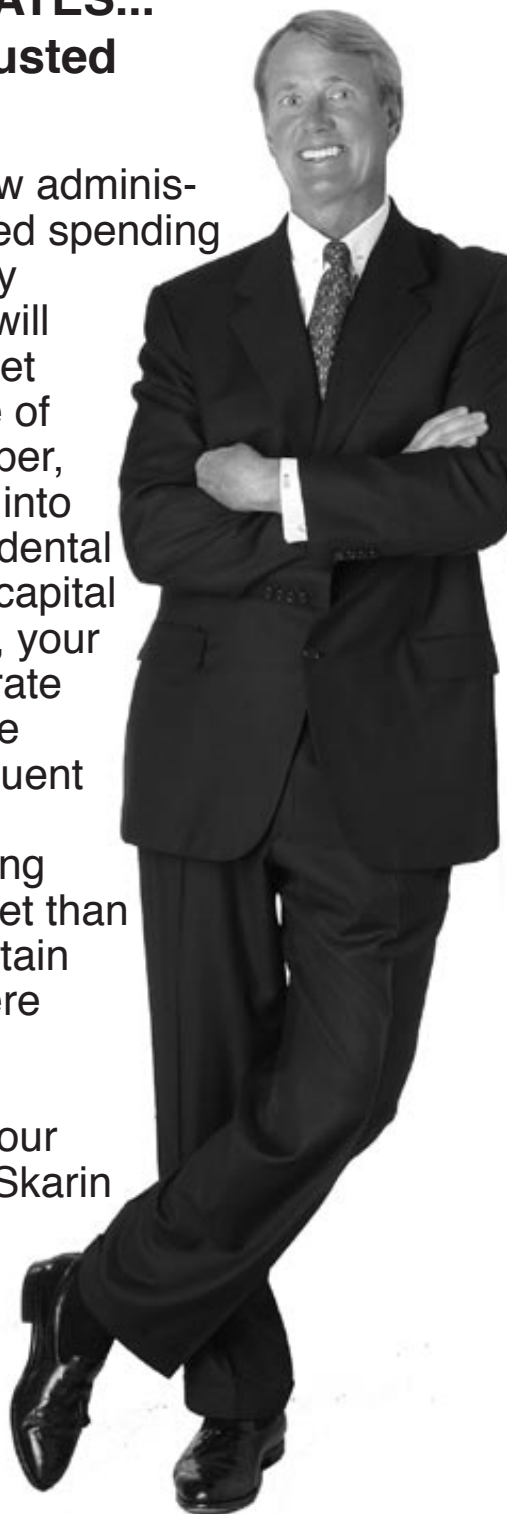
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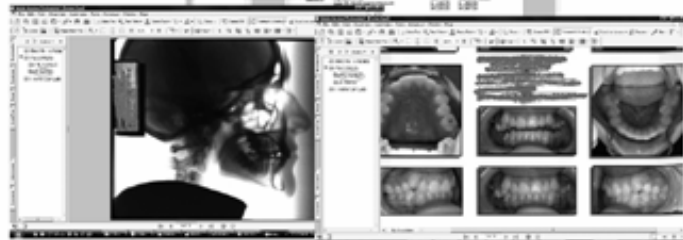
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Spacious 6 op (2 plumbed) GP. Building also available for purchase. Collections over \$671,000. **SOLD**

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LOS ANGELES (Ortho)

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WEST SAN BERNARDINO COUNTY

Price Reduction!
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CANYON COUNTRY – Leasehold Improvements & Equipment Only! 3 fully equipped ops, 1,100 sq. ft., in a single story shopping center. Computerized office with intra oral camera and digital x-ray. Seller relocating to a larger office. Great corner location for over 30 years. Property ID #2141.

DOWNEY GP – 3eq. ops., 1 plumbed, not equipped, located in single story medical/dental building. Digital x-ray, intra-oral camera. 50% insurance & 50% cash. 20 years of goodwill. Seller purchased in 1999. 4 day/wk practice. Collected approx. \$276,910 for 2008. Property ID #1381.

LOS ANGELES GP/SPEC - Leasehold Improvements, Equipment & Charts Only! 3 fully eq. ops, 1 plumbed not eq., in a 1,500 sq. ft. office located in a free standing/single story. New equipment. Computerized office with Intra Oral Camera. Good Location. Property ID #1971.

N. HOLLYWOOD GP – 5 eq. ops. & 3 plumbed not eq. ops. in 2,950 sq. ft. computerized suite. Single story, free standing building, excellent location, visible signage, ample parking, and a lab onsite. Intra Oral Camera. Established since 2002. 80% Cash & 20% PPO Insurance. GP Associates & Specialists in place. Collected Approx. \$1,020,842 for 2008. **BUYER'S NET OF \$214,740.** Priced below collections! Property ID #1911.

TARZANA GP – 7 eq. ops. in 2,053 sq. ft. bright, nicely designed suite w/ pleasant views from the 3rd floor. Located in a well established Medical Plaza, off a frequently traveled street for 5 years. 90% Cash & 10% Delta Dental PPO. Priced to Sell!!! Collected approx. \$489,873 for 2008. **BUYER'S NET OF \$105,500.** Property ID #1941.

VALENCIA/Multi-Spec – 5 eq. ops., 2,000 sq. ft. office located in newer shopping center. 4 days/wk/Gp; 3 days/week/hyg; 2 days/mon/perio; 1 day/mon/ortho; 2days/mon/pedo, 2 days/mon/endo; & 1 day/mon/oral surg; 45% insur., 35% cash & 10% capitation. Estab. 2001. 4+ yr. old equip. Projecting approx. \$982,168 for 2008. **BUYER'S NET OF \$246,950.** Property ID# 1901.

VALENCIA GP – 4 eq. ops., 1,000 sq. ft. office located in a two story medical building. 4 ½ day practice. Approx. 50-60 new patients/mo. 85% insurance & 15% cash. 100% patient referral. Computerized practice with intra oral camera and digital x-ray. 5 year old equipment. Eagle soft software package. Collected approx. \$1,119,081 for 2008. Projecting approx. \$1,320,000 for 2009. Property ID #2161.

ORANGE COUNTY

ANAHEIM GP - 4 eq. ops., 1,142 sq. ft. office, located in a two story business building. 5 day/wk practice. Approx. 20-25 new patients/mo. 50% insurance, 49% cash & 1% capitation. 100% Patient Referral. Computerized office with Intra Oral Camera and Digital X-ray. Soft Dental software package. 36 years of Goodwill. Excellent corner location. Collected approx. \$470,254 for 2008. **BUYER'S NET OF \$105,842.** Property ID #2101.

PRACTICE SALES, INC.

and Appraising of Dental Practices



Maria Silva, V.P.

BUENA PARK – 6 eq. ops., in a 2,100 sq. ft. office located in a two story duplex building. 5 day/wk practice. 60% PPO Insurance, 31% Cash & 9% capitation. 20 new patients/mo. 15 years of Goodwill. Computerized practice with Intra Oral camera & Digital X-ray. Dentrix software. Seller is retiring. Good corner location. Collected approx. \$763,362 for 2008. **BUYER'S NET OF \$163,452.** Property ID #2001.

BUENA PARK GP – GROUP SOLO OFFICE. Seller has 2 eq. ops., shares 1 op with group solo dentist. Total of 1,600 sq. ft. office located in single story, professional building with street signage and visibility. Seller works 3 days/wk, with 19 – 20 new patients/month; 100% Patient Referral. 47% insurance, 7% cash & 46% medi-cal. Collected approx. \$215,001 for 2008. Property ID # 1871.

LAGUNA HILLS GP - 8 fully equipped ops., 1 plumbed not equipped op., in a 3,000 sq. ft. suite located in a 5 story Medical/Dental building. 5 day/wk practice. 56% insurance (PPO), 30% cash and 14% capitation. Computerized with Intra Oral Camera office. Soft Dent software package. Projecting approx. \$1,176,485 for 2008. Property ID #2051.

LA HABRA GP- 4 eq. ops. in a 2,000 sq. ft., spacious, one story, free standing building. Real Estate is available for sale or lease. Excellent location on a frequently traveled street w/ large signage. Floors have recently been remodeled. Ace-Dental Software, Intra Oral Camera, and Digital X-ray. 8 Years of Goodwill. 75% PPO Insurance & 25% Cash. Collected Approx. \$289,589 for 2008. Priced to Sell!!! Property ID #2011.

LAKE FOREST SPEC. - Leasehold Improvements & Equipment! 5 eq. ops., 1,650 sq. ft. office in a retail/professional center. 8 yr. old Sirona equipment looks new. Outstanding office; beautiful décor. Seller relocating to larger office. Upper middle class area. Specialty practice only. Property ID #1921.

NEWPORT BEACH / STATE OF THE ART PRACTICE - 5 fully equipped ops., 2,310 sq. ft. suite located in a one story Medical/Dental building. 50% insurance & 50% cash. Computerized, Intra-Oral Camera & digital X-ray. 4 day/wk practice with 2 day/wk of hygiene. Excellent Location. Price Reduction!! **BUYER'S NET OF \$163,704.** Property ID #1761.

SAN CLEMENTE GP – 4 eq. ops., 1 plumbed not eq. op. in a 1,400 sq. ft suite located in a 4 story Medical/Dental building. 80% PPO Insurance & 20% Cash. Computerized office with Intra Oral Camera. Dentrix G-3 software. 4 day/wk practice. 11 Years of Goodwill. Collected Approx. \$254,292 for 2008. Property ID # 2031.

SANTA ANA GP - 4 eq ops., 1 plumbed not eq. op., in a 1,200 sq. ft. office located in single story shopping center. Computerized office with Intra Oral Camera. 80% insurance & 20% cash. 4 day/wk practice. Approx. 18-20 new patients/mo. Collected approx. \$393,626 for 2008. Property ID #1741.

RIVERSIDE & SAN BERNARDINO COUNTIES

HEMET GP – GROUP SOLO OFFICE - 2 eq. ops., 2 shared hygiene ops., 2,506 sq. ft. office located in free-standing dental building. 5 yr. old equipment. Retiring Seller, 51 yrs. of goodwill. 56% insurance, 44% cash practice. 20 – 21 new patients/month. Seller collected approx. \$610,389 for corp year ending 9/30/08. Projecting approx. \$510,008 for corp year ending in 9/30/09. **BUYER'S NET OF \$109,328.** Property ID #1801.



Cynthia Veenendaal, V.P.
Tina Ochoa, V.P.



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LA QUINTA GP/SPEC - Leasehold Improvements & Equipment Only. 3 eq. ops. in 1,000 sq. ft. suite located in a busy Ralph's shopping center. Established as a dental office in 1995. Well established, affluent area World Class Golf, high end resorts and shopping. Centrix Software & Intra Oral Camera. Property ID #2041.

LAKE ELSINORE - GP - 3 eq. ops., 1 plumbed, 2,500 sq. ft. office located in store-front building, old town Lake Elsinore. 5 day/wk practice. Staff includes 2 associates and 1 day/mo of hygiene. 45% PPO/insur., 20% cash & 35% medi-cal. Approx. 38 new patients/month. 1-800 Dentist, Insur. directories & classified ad. 7 yr. old equip. Collected approx. \$585,622 in 2008. **BUYER'S NET OF \$188,500.** Property ID #2071.

PERRIS GP - 4 eq. ops., 1,608 sq. ft. office located in shopping center. 2 year old equipment; long term lease. 61% insur. (10 - 15 PPO's, 20% cash & 19% medi-cal. Associate works 3 days/week. Approx. 40 new patients/month. Projecting approx. \$308,928 for 2008. **BUYER'S NET OF \$80,230.** Property ID #1891.

SAN BERNARDINO - Leasehold Improvements and Equipment only! 5 eq. ops., 1,850 sq. ft. office in 3 story glass building. Only dentist on building. Rent includes utilities except for phone. Seller purchased own building. Beautiful Court Yard. Easy freeway access. Property ID #2111.

TWENTY NINE PALMS/YUCCA VALLEY GP - Two practices, one with 5 ops, 2,200 sq. ft. office, 20-25 new patients/month, 2 day/wk associate, 20-30 PPO's, estab. 30 years. 2nd office has 6 ops, 3,200 sq. ft office estab. 10 years. 80-100 new patients/month with 2 associates 2 days/wk each plus ortho once a month. Both offices have Eaglesoft software and intra-oral cameras; 20 PPO's include Military Dependents Insurance. Gross collections for 2008 for both were approx. \$1,268,294. Practices to be sold together. **BUYER'S NET OF \$305,512.** Property ID #2091.

SAN DIEGO COUNTY

OCEANSIDE GP - 4 fully eq ops., 1,500 sq. ft. office located in a one story Medical/Dental building. 2 day/wk practice with one day/wk of Hygiene. Approx. 16-20 patients/day. 100% cash. Easy software package. 4-15 year old equipment. Good location. Collected approx. \$455,039 for 2008. **BUYER'S NET OF \$127,805.** Property ID #1641.

SAN DIEGO GP - 4 fully equipped ops, 1,450 sq. ft. in a one story free standing building. 4 ½ days/wk practice with 4 days/wk of hygiene. 60% insurance & 40% cash. 100% patient referral. Computerized practice with intra oral camera & digital x-ray. Collected approx. \$807,443 for 2008. Projecting approx. \$1,022,676 for 2009. Building for sale. Property ID #2131.

VENTURA, SANTA BARBARA & SAN LUIS OBISPO COUNTY

BEAUTIFUL OJAI VALLEY - Its amazing how many people know Ojai because of "The Tennis Tournament" (oldest in the country), "The Music Festival", and last but not least "The 6 Million Bionic Woman". 4 eq. ops., 1,525 sq. ft. office. Computerized office with Intra Oral Camera & Digital X-ray. 75% insurance & 25% cash. Approx. 10-15 new patients/month. 4 day/wk practice with 3 days/wk of hygiene. Projecting approx. \$497,774 for 2008. **BUYER'S NET OF \$168,252.** Property ID #1471.

PRACTICE SALES, INC.

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Greg Beamer, V.P.

SIMI VALLEY GP – 2 eq. ops., 2 plumbed, not equipped. 1,265 sq. ft. office in shopping center. 70% insur. (15-20 PPO's) & 30% cash practice. 9-10 new patients/month. Approx. 10 year old equipment. Seller works 4 days/wk. Property ID # 1791.

THOUSAND OAKS GP or SPEC – 3 eq. ops., 1,235 sq. ft. office in free-standing medical/dental building. 2-5 year old equipment. Rent includes utilities. Seller relocating to larger office. Leasehold Improvements and Equipment only! 5 years lease with 5 year option. Price Reduction!! Motivated Seller. Willing to negotiate. Property ID #1411.

SPECIALTY PRACTICES

LAGUNA NIGUEL - Ortho Practice - 4 chairs in ortho bay, custom chairs and side units, 1,180 sq. ft. office in two story medical/dental building. 18 years goodwill. 50% insurance, 45% cash & 5% capitation. 3 – 4 new starts/month. 3 day/wk practice. Projecting approx. \$219,913 for 2008. "Beautiful office". Good location. Property ID #1521.

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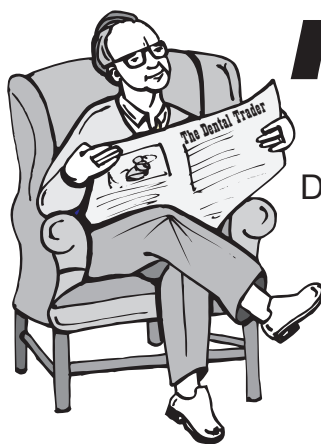
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Yes, knowledgeable skilled, reasonable. Gary Davis, D.D.S., Lodi, California. (Wood and Delgado, 1-800-499-1474).

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: **HEMET GP PRACTICE** for sale.
- 2. 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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Legal Tip: Buyers What if you can't get insurance panel privileges for three months? Attorney Robert W. Olson, Jr., 805.963.1120, www.transdental.com.

Ever thought how expensive a continuing education course is, when you take time away from patients to attend during a week day? PDS has applied clinical continuing education on Sundays. For more information call 1-866-4 CALL PDS or 1-866-422-5573.

"American Business Card has the nicest business cards I have ever seen. The foiling and embossing really make my logo jump off the paper, and my patients absolutely love them." - Mary, Jacksonville, FL. 800 555 2234.



California State Board of Equalization

Many Dentists Owe "Use Tax" - Do You?

The California State Board of Equalization (BOE) is currently pursuing the collection of use tax owed by service industry businesses statewide. California dentists that are not required to hold a seller's permit are now being contacted by the BOE by letter and asked to review their records and self-report any use tax due for the past three years. Use tax is the complement to the state's sales tax and was approved in 1935 to ensure California merchants are not at a competitive disadvantage to out-of-state competitors.

Do You Owe Use Tax?

If you buy any of your materials, supplies, dental laboratory products, or equipment from businesses outside California who do not charge California sales or use tax, then you are directly responsible for paying the use tax to the BOE. Publication 123, *How to Identify California Use Tax Due*, explains how to examine your records to determine whether use tax is due on your purchases from out-of-state businesses. This publication is available on the BOE's website at www.boe.ca.gov.

How Do You Pay the California Use Tax?

You may report and pay your use tax directly to the BOE on the use tax return in publication 79B, *California Use Tax*, which can be found on the BOE website. If you make frequent taxable purchases from out-of-state businesses, you should register with the BOE and obtain a Consumer Use Tax Permit. The BOE's Taxpayer Information Section staff at 800-400-7115 can help you with your application.

For use tax liabilities not more than one year old, you may report and pay your use tax through the Use Tax line on your California Income Tax Return.

Can You Limit Your Use Tax Exposure?

Yes. If you are a California dentist that is not required to hold a seller's permit and have use tax liabilities, you are encouraged to take advantage of the benefits available by participation in the In-State Voluntary Disclosure Program *before being contacted directly by the BOE*. These benefits include a reduction in the look-back period used for calculating use tax owed from eight years, or longer, to a maximum of three years. Benefits also include a waiver of late filing and late payment penalties.

However, once you are contacted by the BOE regarding an unpaid use tax liability, you are no longer eligible to participate in the In-State Voluntary Disclosure Program and will not be afforded these benefits. Additionally, your acceptance to the program must be approved prior to making your payment for back use taxes. If you report and pay use tax directly to the BOE or on your California Income Tax Return prior to acceptance, you will not be eligible for participation in this voluntary program. Contacting the BOE is the first step!

For application forms and publications, call the BOE's Taxpayer Information Section staff at 800-400-7115 or you can visit the BOE's Voluntary Disclosure of Use Tax for In-State Consumers website: www.boe.ca.gov/sutax/isvdprog.htm.



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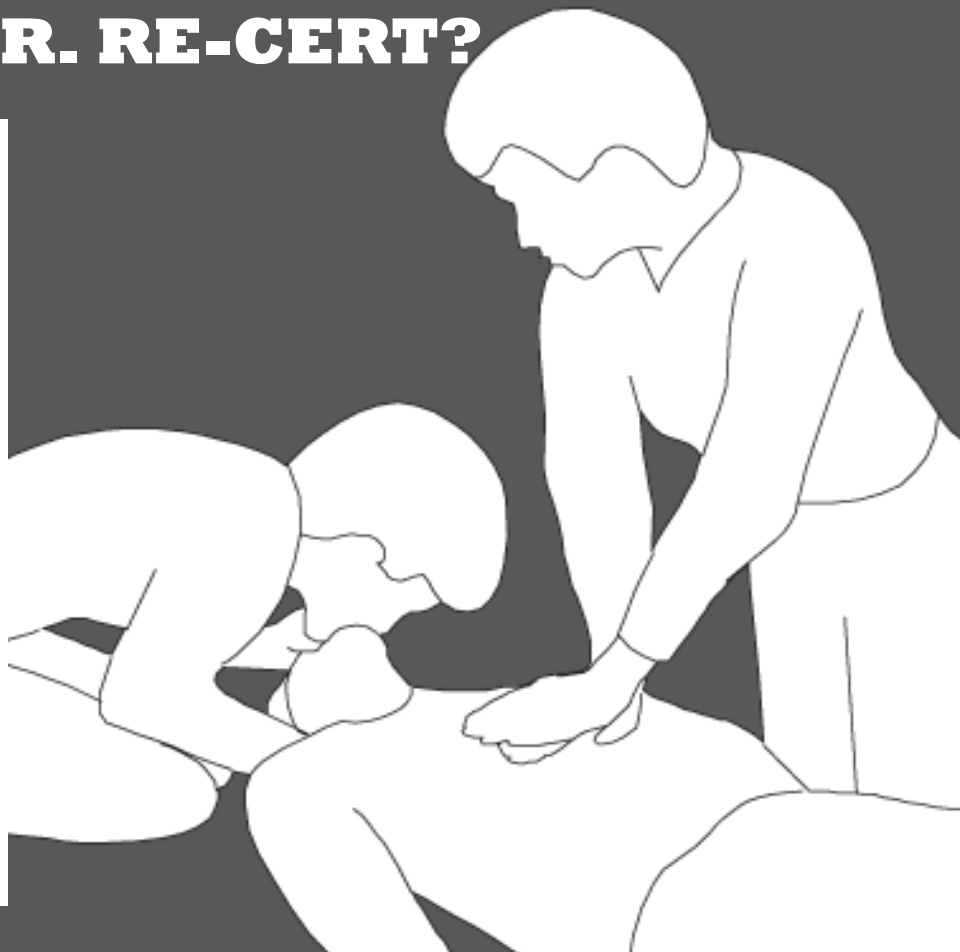
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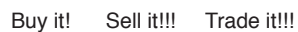
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Robert Garfield, DDS

WEDNESDAY, SEPTEMBER 16

**"Developing a Differential Diagnosis and
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Gretchen Folk, DDS

FRIDAY, OCTOBER 23

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TARZANA (3) op computerized G.P. for sale. Located in a busy shop ctr. Excell. exposure/visibility/signage. Cash/Ins/PPO/HMO pts. 2008 gross collect. approx \$560K on a (2-3) day wk. Seller collect'd \$960K f.t. in 2006 before her pregnancy. Tremendous upside. D&M Practice Sales 818.591.1401.

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- 5947 - Southern Humboldt County's Garberville - \$65k buys practice averaging \$365k/yr in collections on 3 day week. 2 days of Hygiene. 80% Private pay.
- 5949 - Growing Sacramento Foothill community. Beautiful 6 op facility. 6.5 days/week of Hygiene. Large patient base.
- 5957 - Walnut Creek Managed care. Best location. Consistent \$790k/yr performer. Profits of \$175k on collections of \$377k first 6 mo. of 2008.
- 5958 - Tracy - 7 year old practice. \$150k invested here. Absentee owner. Projects \$390k in collections. Had done very well when Owner is here.
- 5959 - Sunnyvale - Collected \$1.46 mil for 12 mo's. 6 Ops with 7th available
- 5960 - San Jose - Tracking \$2.75+ mil in 08' - 7 Ops. Great location.
- 5962 - San Francisco's So. Bay. 2 office practice shall collect \$4.25 mil in 08'. Strong relationships with Unions.
- 5963 - Santa Rosa's Rincon Valley - Long established & housed in 3 yr old custom designed building. 4 equipped Ops, plumbed for 2 more.
- 5964 - Santa Rosa's Doctor's Park. Great start up opportunity. Centrally located, this opportunity consists of a fully furnished and equipped 3 Op dental suite. 100% ownership in equipment and 1/8th ownership in R.E.
- 5965 - Contra Costa County's Interstate(80) Near Hilltop Mall. On 26.5 hour week, Annual collections have averaged \$640k with Profits of \$300k year from 2005 thru 2007.
- 5967 - San Francisco's Chinatown. Long established and highly regarded. Beautiful office with wall of glass in clinical area and own restroom. Collected \$30k in 2008 with profits of \$242k. F.P. \$200k.
- 5968 - Stockton - Produced \$515k. New patients averaged 28/mo in last 6 mos. Attractive 5 Op office. F.P. \$175k.
- 5969 - CA Sierra's. Truckee area. Well established with strong recall. Averages 15+ new patients per month. Produced and Collected \$600k+ in 2008.

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- 3012 - Apple Valley area - HMO - \$20k Cap checks per month. R.E. in newly renovated office available at \$1.5k. Practice \$950k.
- 3047 - Korean G.P. @ 101 & Vermont. Est 30+ yrs. Senior Seller refers out a lot.
- 3058 - San Bernardino area Practice. Across from large local hospital. 1,316 sq. ft., 3 operatories, 2 equipped. Office is modern with digital X-ray and camera.
- 3082 - Escondido Area- DDS Partnership on Sure - fire success.
- 3087 - No. Hollywood - Valley Village. Emergency sale. 3 Ops. Free standing building. Established many years. Gross \$400k+, F.P. \$260k. Make offer.
- 3107 - West LA. Grossing \$850k. 6 Ops. Hi visibility storefront . Valuable Real Estate also for sale. Seller will transfer over 1 year period.
- 3108 - Palm Springs/Palm Desert GP. Grossing \$1.2mil. Gorgeous state of art. F.P. 50% \$600k or for 100% \$1,200,000.
- 3114 - Orthodontist - Grossing \$800k, net \$400k. LA area.
- 3125 - Redlands. Hi visibility Shopping ctr. Beautiful 4 Ops. Grossing \$50k/mo.
- 3126 - Hemet - Shopping center. Some HMO - 4 Ops - First class.
- 3130 - Covina/Azusa - GP established many years. Shopping center. 1,500 sq. ft., 6 Ops, 4 equipped. Only \$2,500/mo rent. Thousands of autos pass daily. Hi identity corner. \$300k FIRM.
- 3131 - Anaheim. Est 40 yrs. 1,100 sq.ft., \$1,700/mo. 3 Ops. Ball Rd busy interstn Gross \$360k/2 day wk. 30 patients p/wk. panograph & Cepth paid \$50k.
- 3137 - Chino Hills. New shopping ctr. Absolutely gorgeous. \$450k make offer.
- 3140 - San Marino - Pasadena/Arcadia. Grossing \$850k. Est. 36 yrs. Classic Crown and Bridge. 6 Ops. 2,220 sq.ft. Free standing building on famous B.- busy intersection. FFS - w/ few PPO's. Full price \$900k.

ORTHODONTIC BUYERS NEEDED 4 SO. CALIFORNIA

- 3143 - Palmdale/Lancaster - Super fast growth area within Palmdale and Lancaster. Bull dozers moving 360 degree around 2 yr new shopping ctr across street from a \$100 mil new hospital. Sweetheart lease in high growth area. Absentee Seller
- 3148 - So. Bay/Torrance area. PT time. \$15k/mo. Est. 10 yrs.
- 3149 - Riverside/Moreno Valley GP. Grossing \$1mil+. Group practice.
- 3150 - San Pedro - GP Established 27 yrs. Works 4 days. Cash, Insurance & PPO's. No Denti-cal, No HMO's. Refers out Molar Endo, O.S., Ortho. Hi visibility location. 1,700 sq.ft., 2 Ops digital Adec unit.
- 3157 - Specialist/s Wanted - to purchase or set up Practice - on terms that would provide handsome income. Hi-visibility shopping ctr Location.
- 3158 - Glendale - GP on busy intersection. Full time D.D.S. Low rent. Bargain
- 3159 - Sunland - Near Fwy. Grossing \$200k+. Store front. Hi identity. 3 Ops.
- 3161 - Thousand Oaks - GP. in large shopping ctr. Gross \$35k. mo. refers out.
- 3163 - Coming Up! Beverly Hills - \$250k+. Est. 40 yrs. 3 Ops. Nice opportunity.
- 3164 - GP. Temecula/Murrieta area. Currently collecting \$30k/mo. Ins & cash only. 1,700 sq.ft., 5 Ops. Located in shopping center.
- 3166 - San Diego/El Cajon - (Emergency Sale) Hi traffic Shopping center. 9 Ops. Grossing \$500k+ in 2008. Near 2 fwys. F.P. \$550k. Hi tech office.
- 3168 - Apple Valley/Hesperia - LOCATION LOCATION LOCATION. 6 Ops vacant. Previously \$900k. Mexican market. F.P. \$85k.
- 3169 - G.P. - Hi Traffic Location - 3 Ops. Low rent. . Growing Practice. Lots of room for growth. Refers out Peds & O.S. F.P. \$320k.
- 3170 - Temecula. Senior DDS. GP. Est 8 yrs. Old Towne. Grossing \$200k+
- 3171 - Emergency Huntington Beach/Seal Beach. Very high end practice. Adec equipped w/fountains, marble and granite. Grossed \$400k in '08.
- 3172 - Buena Park. 3 Ops. Beautiful office. New shopping ctr. F.P. \$350k
- 3174 - Emergency Heart condition. Small city between Fresno and Bakersfield. Recession proof office in growth area. Seller grossed \$840k with 56% net profit with time off due to health. A healthy owner will gross \$1,000,000 here. Modern beautiful office includes 4 Ops room for 5th. 2 hours from ocean. A great practice, a great buy.
- 3175 - Gardena - Emergency - 1/3 of Solo Group. Low overhead. Japanese American Practice. Grossing near \$400k. Immediate sale required.
- 3176 - Laguna Hills. GP. Shopping center location. 3 Ops. Low rent. F.P. \$220k
- 3177 - GP - Est. 40+ yrs. Grossed \$560k. Dr works 4 days a week. 3 Ops. In prestigious plaza near major film studios. High end clientele.

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