

# THE Dental Trader

VOL. 10 NO. 3 • MARCH '13  
No. Calif. Edition

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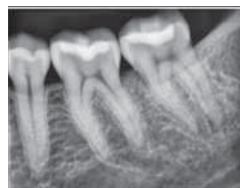
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[alanhuy@aol.com](mailto:alanhuy@aol.com).

**PRACTICE FOR SALE** San Andreas, CA. 2012 \$220K production, \$160K net. Asking \$33K for quick sale. Email me at [agapedentist@gmail.com](mailto:agapedentist@gmail.com).

**Dentist** experienced in Endo & Surgical Extractions. Seeking PT position. (916)761-5595.

**Harvey 5500** Chemiclave. Excellent condition \$2200. Call (805) 654-1700.

**AnterioRest** articulating arm. Used one year. Excellent condition. \$500 Email [drh@caballerodds.com](mailto:drh@caballerodds.com).

**Vector LED-P** pen type curing light 1400mW/cm2. Brand new in box. \$250. 310-641-4455.

**Dental practice** for sale Sacramento/Elk Grove area. Tel. (916)681-4358.

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**ZOOM 2 light** Used 8 times. Like new \$400.00 OBO 805-486-6327.

**spartan piezo** electric scaler. with tips \$100. works great. (818)5187426.

**Advanved Zoom** for sale, \$500 in excellent condition. 818-657-9357.

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**WANTED** Digital PAN/CEPH machine in excellent condition. Please reply or send pictures to [stevent08@gmail.com](mailto:stevent08@gmail.com).

**HIGH QUALITY** free dental instructional videos on ceramic onlays and dental photography by UCLA Restorative Chair DR. RICHARD STEVENSON at [www.DentalCoffee.com](http://www.DentalCoffee.com) Note: Homepage takes 1 minute to download.

**Equipment for sale** Kerr Vitality Scanner 2006 Baldor Dental Polishing Lathe Osada Handpiece XL-030 system \$800 dollars for everything 619-427-1315.





PRACTICE SALES AND LEASING

CA REPRESENTATIVE FOR THE NATIONAL  
ASSOCIATION OF PRACTICE BROKERS (NAPB)Paul Maimone Broker/Owner  
CA Broker #01172430**FRESNO COUNTY**

**CENTRAL VALLEY/SO. FRESNO CTY** - (3) op comput. G.P. w newer refurb. Belmont eqt. Digital x-rays & networked. Dentrix s/w. In a smaller town w very limited competition. Mos. Gross Collect \$40K+ 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. **BACK ON THE MARKET**

**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+. **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+. Projecting \$1.6M+ Collections in 2012. A Real Money Maker!

**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. **NEW**

**HACIENDA HEIGHTS #2** - (3) op comput. G.P. located in a two story prof. bldg. w excellent signage & parking. Cash/Ins/PPO pt base. 4 1/2 days/wk of hygiene. (38) yrs of Goodwill. (10) new pts/mos. 2012 Projected Gross Collect. \$525K+. Seller retiring. **SOLD**

**SAN FERNANDO VALLEY ORTHO PRACTICE - UPCOMING** Comput. ortho office with a (4) chair open bay, plus (2) private ops. Located in a (1) story professional bldg. with ample parking and monument signage. (42) years of goodwill. Annual gross collections \$450K+ on 2.5 days per week. Cash/Ins/PPO. (10-12) new starts/mos. Excellent referral base. Will introduce. **NEW**

**RESEDA #6** - (3) op computerized G.P. located in a well known, easily accessible professional building. Cash/Ins/PPO patient base. Annual Gross Collections \$150K part time. Digital X-rays & Dentrix s/w. Excell starter or 2nd office. **REDUCED PENDING**

**VALENCIA** - Drop Dead Gorgeous! (6) op comput. G.P. Newer build out & equipt. Cash/Ins/& a few PPO's. 2012 Gross Collect. \$780K+ on 4 days. Digital x-rays & Pano. Dentrix & Dexis. Cerec. All the bells & whistles! 22+ years of Goodwill. (4) days of hygiene/wk. (1-2) days/mos of Perio. Seller has a degenerative condition & is calling it quits before it worsens. Great opp for an experienced, quality oriented DDS looking for a larger, higher end practice. Re-Priced!

**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. **PENDING**

**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**

**RIVERSIDE COUNTY**

**Room for your Riverside County Practice Listing.**

**ORANGE COUNTY**

**ANAHEIM #3** - (3) op comput. G.P. in a one story prof. bldg. on a well known, major blvd. Abundant off St. parking. Dr. works 2.5 days/wk & collects approx \$20K/mos. Does no advertising. Can produce/collect more w some advertising & more days. Cash/Ins/PPO w no Denti-Cal or HMO's. Low rent & overhead. Great starter or second location.

**IRVINE** - (3) op comput. turnkey office. Some charts included but not guaranteed. Located in a shop. ctr. w exposure/visibility & signage. Pano equipped. Plumbed for central nitrous. Digital x-rays. Location has been a dental office since 1992.

**SAN BERNARDINO COUNTY**

**Room for Your San Bernardino County Practice Listing.**

**SANTA BARBARA COUNTY**

**SANTA BARBARA #3** - (3) op comput. G.P. located in a dental/medical/prof. bldg. complex on the 1st floor w easy access to parking. Dr. retiring after 40 years. Significant goodwill available in the charts. Does little Pedo even tho many kids are attracted to the complex. Refers all specialties. 8-10 new pts/mos. 6-8 pts/day. Ave. Annual Gross Collect. \$250K on a 4 day wk. Cash/Ins/PPO pts. Digital X-rays. Support during transition. Very attractive price. **PENDING**

**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.

**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**

**PORT HUENEME #2** - turnkey office w charts. (3) ops eqt'd. In a strip ctr w exposure, visibility, & signage. In an upscale beach area. Easy Dental s/w, digital tomograph, & digital x-ray. **SOLD**

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**CEREC 3D** (2008)/compact milling unit (2006) for sale. Approximately 400 mills. \$9500 obo. Local pickup in Orange County. chrisjordandds@yahoo.com.

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**GO WHERE THE PATIENTS ARE!** 4 SALE - Rural private practice in SoCal. Collected \$418K (2012) and \$381K (2011) on 2.5days/wk. Contact: gowgates2006@yahoo.com.

**Danserau** Californian Dental chair. Includes grey upholstery, light, and delivery unit. \$750 OBO. For more info call 408-227-0910.

**Wanted** Dental position Experienced CA licensed Moving to CA E-mail gonekaze@gmail.com for resume. Thank you.

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**perio pro xray** developer for sale. great condition \$500 818-657-9357.

**WALNUT CREEK** ORTHO PRACTICE. Great location. Collected \$425,000 on 2-day week. Go to www.PPSellsDDS.com. View under CURRENT LISTINGS.

**PRACTICE FOR SALE** San Joaquin Valley - 4 op GP in stand-alone building. Over 39 years of goodwill with stable patient base. Practice Transition Partners, (888) 789-1085, www.practicetransitions.com.

**DA/FRONT/TC** Manager bilingual needed for new Pedo Office. Minimum 3 years experience, team player, good personality. Email SoCoPeDo@gmail.com.

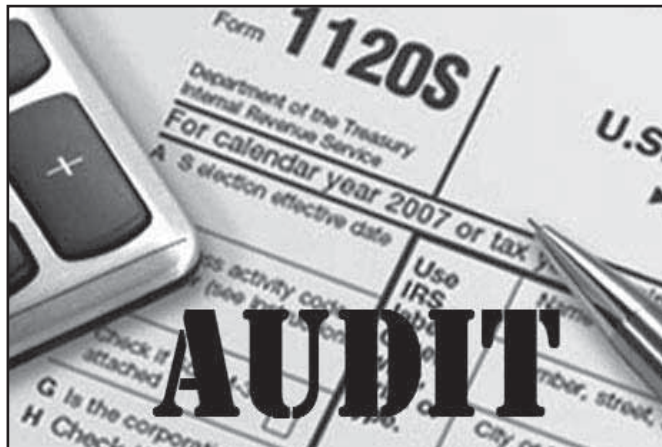
## Is your Corporation ready for an IRS Audit?

- **Internal Revenue Manual, Audit Techniques for Business Returns:**

The very first thing the IRS requests is your corporate minute book.

- **IRS Examination Manager, Small Business Division, on 1/29/13:**

Minutes are "contemporaneous evidence that the action was authorized" by the corporation, and if properly completed "will narrow the scope of the [audit] investigation."



- **Bad Results:** Without properly drafted corporate authorization, the IRS can and will deny deductions, impose additional taxes with interest and penalties, and expand the audit to new issues and tax years.

## How can your Corporation protect itself?

*Dear IRS: I would like to cancel my subscription. Please remove me from your mailing list. Thank you for your prompt attention to this matter.*

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**PRICE REDUCED** GD PRACTICE \$245,000, Palm Springs, So. Cal, 4 Ops, on a busy street. Call MPG (888)685-8100.

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**LANCASTER** For Sale - General Dentistry Practice. This 4 operator office is located in 2,360 sq. ft. on the second floor of an attractive Medical-Dental office building. Gross receipts were \$676,000 with a \$174K adjusted net income. Dentist is retiring after 39 years. 4 days of hygiene. Additional operatories could be added to existing space. Great location. #14376 HENRY SCHEIN PPT INC. BROKER DENNIS HOOVER, D.D.S. 800-519-3458.

**26' MOBILE DENTAL CLINIC** for sale: fully equipped, digital everything, turnkey coach ready to go. Just put your name and number on it and you're all set. I got calls from patients driving alongside me! See display ad in this issue or call Dr. Litano DMD 208-739-5683. \$85K takes the keys.



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**SAN DIEGO—NEW!!** Dental Facility available. Leaseholds and Equipment. Situated in strip center on Major Thoroughfare.

**PACIFIC BEACH—GENERAL** Practice started in 1969. All Fee-for-Service. 4 Ops (3 equipped) in 1100 sq. ft. Situated in Professional Bldg. near main street and businesses. [NOTE: could be combined with the following listing.]

**PACIFIC BEACH**—Owner retiring from **GENERAL** Practice with 4 Ops (3 equipped) in approx. 1000 sq. ft. Professional Bldg. Panorex. [NOTE: could be combined with previous listing]

**SAN DIEGO**—Imperial Beach area. Estab in 1997 this **GENERAL** Practice has 3 Ops in 1200 sq.ft. Situated in Busy strip center. Close to fwy 805.

**OCEANSIDE**— Estab. **GENERAL** Practice situated in commercial/residential area. Digital X-Rays. Paperless practice. 3 Ops in approx. 1000 sq.ft.

**POWAY**— Retiring from **GENERAL** Practice estab in 2006. Outstanding LOCATION at busy intersection. 3 Ops in approx. 1150 sq. ft., in freestanding building.

**VISTA—FOR LEASE.** Approximately 2650 sq. ft. of divisible ground floor space. Situated in highly visible medical-dental bldg. along highway 78. Previously occupied by dental practice. Generous tenant improvement allowance, flexible terms and affordable rental rates.

**OCEANSIDE/CARLSBAD—PERIODONTAL PRACTICE.** Long-established Insurance and Cash practice. Doctor practices 2-3 days/wk. Situated in freestanding building on very busy thoroughfare. Excellent lease.

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

**IMPERIAL BEACH—NEW!!** Satellite ORTHODONTIC PRACTICE. 3 treatment Ops, 2 Consult Rooms. Situated in attractive Prof. Bldg. on main street.

**TEMECULA**— **GENERAL** Practice established 2003. 8 Ops (4 equipped) in 2400 sq. ft., in retail center. Close to 15 fwy in "Old Town."

**UPCOMING:** **GENERAL** Practice in Temecula.

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## MOBILE DENTAL CLINIC

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**Contact for details, Dr. Litano DMD 208-739-5683**

**\$85K/obo**

**Bakersfield #21** BACK ON THE MARKET & REDUCED TO SELL. (10) op comput. G.P. & free stand bldg for sale. (3) ops fully eqt'd, (3) ops partially eqt'd & (4) add. plmb. On a main St w excell exposure/visibility. Annual Gross Collect \$500K+ working (2-3) day wk. (3) days/wk hygiene booked 6-12 mos out. Cash/Ins/PPO. Fully equipped "removable" dental lab w full time tech. Seller retiring. D&M Practice Sales 818.591.1401.

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**NEW LISTING! FAIRFIELD DENTAL PRACTICE FOR SALE** – ~1,500 sf, 2 eq. ops, 1 add't plumbed ~\$250K collections.

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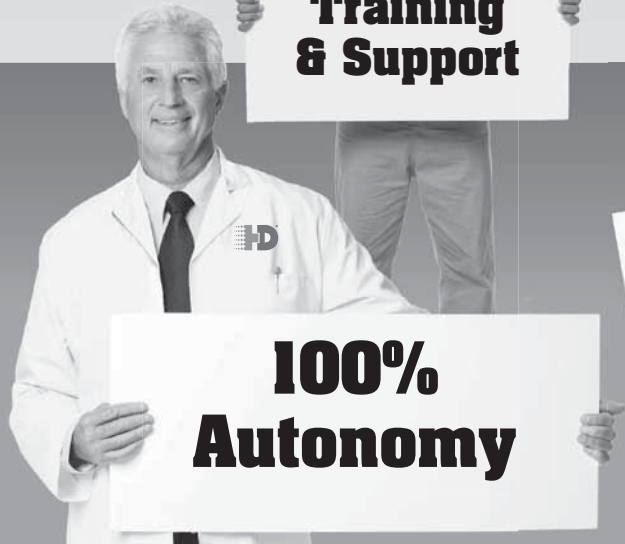
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• **AMADOR COUNTY:** For Sale-General Dentistry Practice. Owner retiring. 2011 gross receipts of \$710K+. There are 4 1/2 to 5 1/2 days of hygiene on a four day week. This well designed and spacious 2,400 sq. ft. office includes 5 ops, Laser, Intra-oral camera, Dexis Digital X-ray, and Pano. Almost paperless. Average age of dental equipment is less than 5 years. Abundant recreational opportunities are available close by. #CA510

• **ANAHEIM:** For Sale-General Dentistry Practice. This 3 op had \$253,000 in collections in 2011. There are 3 ops in this 864 sq. ft. office with 1.5 days of hygiene. Owner works 3 days per week. No welfare or HMO's. Laser, Dentrix Software and Intra-Oral Camera.

• **BISHOP:** For Sale-General Dentistry Practice & Building. After 29 years in the same location this retiring dentist is selling both his practice and building. Collections were \$1,000,243 in 2011 with \$387,000 adjusted net income. There are 6 days of hygiene in this 5 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 Dentistry Practice. The collections in 2011 were \$1,209,207. There are 7 days of hygiene in this 5 op., 2,400 sq. ft. office. Equipment includes Laser, Intra-Oral Camera, new Cone Beam X-ray and Dentrix software. This excellent practice has 1,824 active patients with 12 new patients a month. Owner will consider an Associate to Buy-In position leading to the purchase of this practice. #14392

• **EAST BAY:** For Sale-ENDODONTIC PRACTICE. The adjusted net income was \$186,000 in 2011 in this 3 operatory, 1000 sq. ft. office. Includes Microscope, X-ray Scanner and PBS software. Transfer of referral base should be excellent. Ideal office for new endodontist or as a satellite practice for established practitioner. Dr. is retiring.

• **FRESNO:** For Sale-General Dentistry Practice: \$935K in collections in 2011, w/adjusted net income of \$337K. Office is 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 operatories, owner reports average age of equipment is 4 years. Practice has been operating in present location for over 20 years. Eaglesoft software, owner is retiring. #CA502

• **FRESNO:** For Sale-General Dentistry Facility. One of the best opportunities this year. This 3 op dental office comes equipped. It is in a great location and has about 200 active patients. Owner is in the process of completing his Orthodontic training and only works in the office 5 days a month. Complete pictures of the office and an inventory list of included furniture and fixtures are available. Everything included for only \$85,000 You can't afford to pass this up. #14383

• **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., 4 equipped operatories, 5 available. Laser, Intra-oral Camera, Cerac, & Eaglesoft Software. Owner would like to retire. #14379

• **GRASS VALLEY:** For Sale-General Dentistry Practice. GR 545K 3 days/wk (4 avail). 3 hygiene days/week. 5 Ops (6 Avail) 1,950 sq ft. Refers out most/all Ortho, Perio, Endo, Surgery. Office has Laser, Intraoral Camera, Pano, & Dentrix Software. Owner retiring. #14372.

• **GRASS VALLEY:** For Sale-General Dentistry Practice. Owner relocating. 2011 gross receipts \$505K on 4 days per week with 5 days of hygiene. This well-established practice with approximately 1,300 active patients is located in an 1,100 sq. ft. office with 4 ops, Dentrix software, Panoramic X-ray, Cerec, Intra-oral Camera, and X-rays in all ops. #CA509

• **GRASS VALLEY:** For Sale-General Dentistry Practice. Owner retiring. Well-designed 1,550 sq. ft. office with 4 ops plumbed, 3 ops furnished. Gross Receipts for 2011 were \$309K on easy 3 days/wk with low (47+%) overhead. Practice refers out Endo, Surg, Surgery & Ortho. Pano, PBS software. May be able to merge with another existing practice that will also be for sale in the near future. This merger would result in \$800,000 gross annually. #CA503

• **GREATER CHICO/YUBA CITY:** For Sale-General Dentistry Practice. 2011 GR \$593,320 on 4 days. 1,200 sq. ft. office with 4 equipped ops (Intra-Oral Camera, Pano, 1,100+ patients. Owner retiring after 33+ years in this picturesque and prosperous community with abundant recreation, close to the mountains and near one of the largest lakes in N. CA. #14359

• **GREATER SACRAMENTO:** For Sale-Periodontal Practice: Retiring owner is the only Periodontist in a community of 50+K with a draw area of 100K. Implant experience a must. Great opportunity to work closely with a Prosthodontist and an Endodontist. Nicely appointed 1,500 sq. ft. office with 5 operatories, Digital X-rays and Dentrix software. 2011 gross receipts of \$719K. #CA500.

• **HAWAII (MAUI):** For Sale-General dentistry practice. Gross Receipts of \$636K. Office has four equipped operatories in 1198 sq.ft. Pano, Laser, I.O. Camera, Fiber Optics, 2 1/2 days of hygiene. Owner retiring: Don't miss this opportunity to live and work in paradise. #20101

• **HAYWARD:** For Sale-General Dentistry Practice. This practice consists of 1,600 sq ft with 4 treatment rooms in an excellent location. 2010 Gross was \$501,000 with a \$228K adjusted net income. Dental Vision software, Average age of equipment is 8 yrs. Approximately 1,200 active patients.

• **HUNTINGTON BEACH:** For Sale-General Dentistry

Practice: Jump start office. 2012 Gross Receipts of \$187K. Henry Schein built, high-end office with 1,395 sq. ft. in a retail location with street traffic. Completely computerized and chartless with Dentrix. Equipped with Digital Instrumentarium X-rays with Dexis, OP200 Digital Pan. Kavo Quattrocare handpieces, Pelton and Crane massage chairs in both operatories. #CA520

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

• **LAS VEGAS:** For Sale-General Dentistry Practice. This 4 operatory 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, Pano, Laser, and Dentrix 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 \$727K with adj. net income of \$331K. Doctor moving out of state. #NV500

• **MERCED:** For Sale-General Dentistry Practice. This is a tastefully done, 4 op., 1,550 sq. ft. office with 4 and 1/2 days of hygiene/week. All equipment is less than 10 years old and includes 2 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 was \$878,000 with 4 weeks out as a result of a medical issue. 2010 collections were \$956,000. Excellent location. Seller retiring. #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 generates 25-30 new patients per month. 5 treatment rooms (6th plumbed) in approx. 1,500 sq. ft. equipped with Digital Pan, 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

• **MODESTO:** For Sale - General Dentistry Practice. Collections have been approximately \$700K per year with a 62% overhead on 3 days per week schedule, six days of hygiene in this 4 op. office. Eaglesoft software and Panoramic X-ray. Approximately 2,000 active patients. Perio and Endo referred out. Excellent location. #CA505

• **MODESTO AREA:** For Sale-General Dentistry Practice. Owner is a senior partner in a practice set up to share expenses and reduce overhead. Each partner has their own patients, operatories, etc. Selling partner's gross receipts in 2011 were over \$950,000 with only 54% overhead or \$443,777 adj. net

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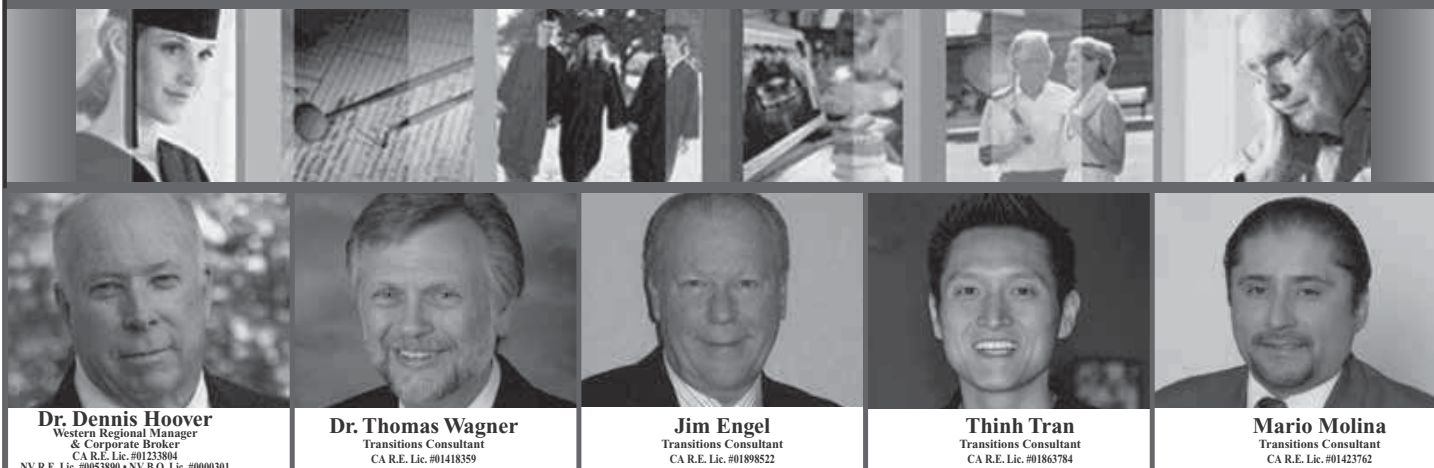
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income. There are 8 days of hygiene. Intra-oral camera, Panoramic X-ray, digital X-rays, and Dentrux software. Owner is retiring. #CA506

• **MODESTO-TRACY-AREA:** For Sale-Pediatric Practice. \$677,000 in collections in 2010 with a \$357,000 net income. This 3-chair office is located in approximately 1,250 sq. ft. & has recently been remodeled. Patient Base software. Office equipped for NO2 & IV sedation. Practice has operated in its present location for 20 years.

• **MOUNTAIN VIEW:** For Sale-General Dentistry Practice: This 2 day per week satellite office is located the heart of Silicon Valley, surrounded by most of Mountain View's largest employers. 2 fully equipped treatment rooms (expandable to 4), Pano, Digital Processor and Dentrux Software in approx. 1500 sq. ft. With household names as your neighbors, few opportunities are this good! #14398

• **MORGAN HILL:** For Sale-General Dentistry Practice & Building. DECEASED DENTIST AS OF JUNE 6TH, 2012. The office and equipment are only 5 years old. The office is beautifully decorated and efficiently laid out with 5 operatories. The condominium space is located in a highly visible, upscale, professional office building. 2011 gross receipts were \$846,000. Intra-oral Camera, Panoramic X-Ray and Digital X-Ray. Staff and hygiene are working daily with out-of-the-area doctor covering. Approximately 1,700 active patients. #14399

• **NEWPORT BEACH:** For Sale-General Dentistry Practice. This 4 operator practice is located in beautiful Newport Beach and is part of a larger office complex. Gross receipts were \$490K in 2011, with an average of 20 new patients per month. The office is 920 sq. ft. with Dentrux software, Dental laser, and up-to-date equipment. #14397

• **NORTHERN CALIFORNIA:** For Sale-Pediatric practice. Owner has operated in same location for 32 years. Approx 1,760 active pts, 1,160 sq ft, panoramic X-Ray, Dexis Digital and Dentrux software in this 5-chair office. 2009 Gross Receipts \$713K with 48% overhead. Owner retiring. Call for Details.

• **NORTH OF SAN FRANCISCO:** For Sale - PERIODONTAL PRACTICE. Owner retiring: Great opportunity for a Periodontist with experience in dental implant placement. This well-appointed practice is located in a 3,300 sq. ft. office with 4 operatories along the busy 101 corridor north of San Francisco. 2011 gross receipts of \$558,000. DSN software. Buyer will be the only full-time periodontist in an area with the population of approximately 60,000. #14396

• **ORINDA:** For Sale-FACILITY SALE. If you are thinking about relocating or building out a new office in a prime location, then you need to look at this opportunity. At half the cost or less, you can have an outstanding, fully furnished, 3 operator office (2

additional plumbed) in a great location with good parking in an upscale building. Pictures and a complete list of equipment and furnishings are available. Office is suitable for Endo, Oral Surgery, or General Dentistry. #CA508

• **REDDING:** For Sale-General Dentistry Practice. Owner retiring. 2011 GR of \$548K on a 30 hr week schedule. Well-established practice in well-designed, 5 op. office, with 6 days of hygiene. Intra-Oral Camera and Dentrux. #CA514

• **REDDING:** For Sale-General Dentistry Practice and Building: Doctor collected \$888,015 in 2012 with adj. net income of \$324,896. The dental office was remodeled in 2001, approx. 1,500 sq. ft. There are 13-14 new patients a month with 7 1/2 days hygiene per week. The building is also for sale and has two additional occupied dental suites. A commercial Real Estate Appraisal was completed recently on the building. 100% financing is available for both the practice and building. Doctor has owned practice since 1977 and is now retiring. #CA519

• **ROSEVILLE:** For Sale-General Dentistry Practice. Great Location. 2009 GR \$900K with adjusted net income of \$300K. 1,975 sq. ft. with 4 ops, 8 days hygiene/wk. Digital, Intra-Oral Camera, Dentrux, Trojan, fiber optics, P & C chairs - all less than 5 years old. Owner is retiring. #14327

• **ROSEVILLE:** For Sale-General Dentistry Practice and Building: This well-designed, 1,763 sq. ft. office has 4 ops, Softdent software, and 5 days of hygiene. 2012 GR were \$616,648 with 64.4% overhead. Equipment includes a new \$7,000 Air Techniques x-ray processor. The office is a standalone dental building, which is also being sold. Owner is retiring. #CA516

• **SACRAMENTO:** For Sale-General Dentistry Practice. Ideal start-up or satellite practice. This is a satellite practice of the owner. This is a 5 op. office that includes Intra-oral camera, Panoramic X-ray, and Soft Dent software. 2011 gross receipts were \$202,000. Average age of equipment is 5 to 10 years. Purchase price is far less than purchasing equipment and paying for leasehold improvements in a new location. This office also comes with approximately 450 active patients that provides an immediate cash flow. #CA507

• **SACRAMENTO:** For Sale-General Dentistry Practice. Gross Receipts \$546K with adjusted net income of \$159K. Office is 2,400 sq ft with 7 operatories. Practice has been operating in the same location for the past 50 years. Pano, Softdent software. Owner to retire. #14374

• **SAN FRANCISCO:** For Sale-General Dentistry Practice. This 1000 sq. ft. office is located in the heart of the financial district. It is a corner office with each of the 4 operatories

looking out at the incredible views on Golden Gate side of the bay. The 2011 collections were \$1,200,000 with a low overhead. The practice averages approximately 15 new patients a month.

• **SAN JOSE:** For Sale - FFACILITY ONLY: Avoid the expensive cost of leasehold improvements and equipment! Central Blossom Valley location ready for a start-up practice or 2nd office. 3 fully equipped treatment rooms in approx. 1,200 sq. ft.. Photos and complete inventory of furnishings and fixtures available. Owner is relocating. #CA515

• **SAN LUIS OBISPO:** For Sale - Two Doctor General Dentistry Practice. Gross receipts \$1,537,142 for 2010 with an adjusted net income of \$691K. The office has 3,331 sq. ft. with 8 equipped operatories. Pano, E4D, and Dentrux software. Practice started in 1990 and has been in its present location since 1998. Approx. 3000 active patients. Great location with nice views. #14353.

• **SAN RAMON:** For Sale-FACILITY SALE. Great San Ramon location in professional complex: equipment, leaseholds & furnishings only. 1,400 sq. ft. with 4 equip. treatment rooms (2 additional plumbed), Pano X-ray, Computer Server & Workstations w/Dentrux, 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

• **SANTA BARBARA:** For Sale-General Dentistry Practice. Wonderful opportunity to live and work in one of California's most desirable areas. 2010 Gross receipts were \$974,000 with a \$370,000 adjusted net income. Six days of hygiene. Dentrux software, Intra-Oral Camera and Panoramic X-Ray. Owner is retiring. #14382

• **SANTA CRUZ:** For Sale-General Dentistry practice. This excellent practice is centrally located in a professional complex. Office is approx. 1,885 sq. ft. with 4 operatories with room for one additional. There are approx. 1000 active patients with 6 days of hygiene per week. Practice Pano, Intra-Oral Camera and Easy Dental software. Owner is retiring. Reasonable lease available. #14361

• **SONOMA COUNTY:** For Sale-ENDODONTIC Practice: Office collects \$880,000 with a net income over \$500,000. 5 treatment rooms in well-appointed 1,600 sq. ft., digital imaging, Intra-Oral Camera, and Datacon/Schick software. Office has been in same location for over 20 years with a very strong referral base. Owner is retiring but is willing to stay during transition. #CA517

• **WHITTIER:** For Sale - General Dentistry Practice: Retiring doctor, over 30 years in the practice. 7 ops., 2,850 sq. ft. office, long-term staff, 3 hygienists. Doctor refers out all Ortho, Endo, Pedo, Perio, and Oral Surgery. Gross receipts for 2012 were \$803K. This office will not last long! #CA518

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

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

## Law Offices of Jeng and Associates (714) 858-0536 Jenglaw@yahoo.com

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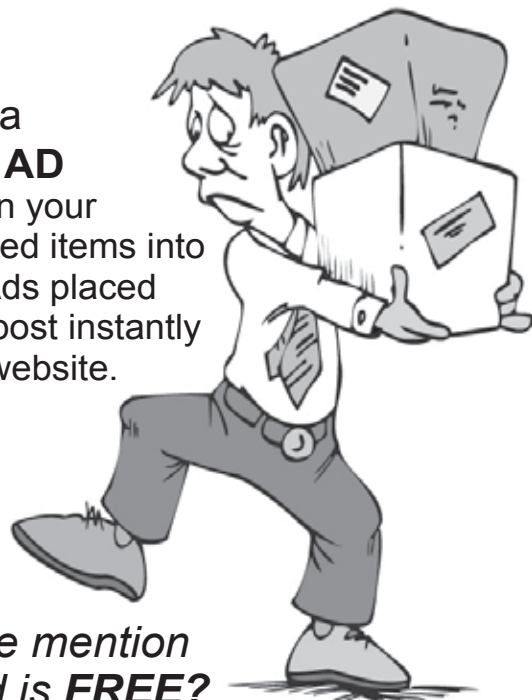
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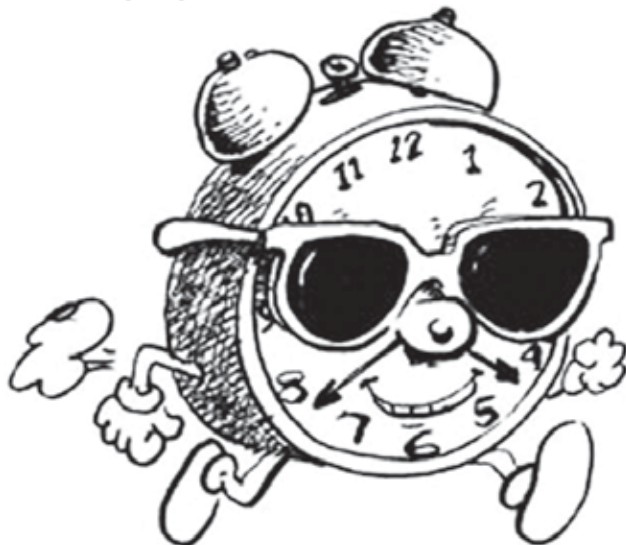
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## APRIL 2013

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	CDA ANAHEIM CONVENTION		
21	22	23	24	25	26	27
28	29	30				

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**MARCH**

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

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**MAY**

Sun	Mon	Tue	Wed	Thu	Fri	Sat
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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**So. PASADENA EMERGENCY SALE!** SELLER PASSED AWAY! (5) op comput. G.P. for sale. Newer remodeled office & some newer equipt. Fee for Service. (8) days of hygiene/week. 1,500 + active patients. Digital x-rays & central nitrous. 2012 Gross Collections \$1.2M +. 40 years of goodwill. D&M Practice Sales 818.591.1401.

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Phone \_\_\_\_\_ Fax \_\_\_\_\_

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Total # of words.....(first 20 words free-add \$1 per word after first 20 words) \_\_\_\_\_

**Total** \_\_\_\_\_

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**Total** \_\_\_\_\_

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- 6020 PEDO PRACTICE - ATTRACTIVE FAMILY COMMUNITY** 2012 trending \$570,000+ with Available Profits of \$290,000+. Remarkable office with inventory topping \$345,000. Computerized charting with Digital Pano and Ceph. Best location in community. Building has landmark status. Full price \$240,000.
- 6025 MARIN COUNTY - SAN ANSELMO** Well established practice. Collected \$490,000 in 2011 on 3-day week. 3-Ops and 2+ days of Hygiene. This is a very sound opportunity for that Successor who will spend the time to cultivate trust with patients and staff.
- 6026 SACRAMENTO** 2011 collected \$825,000 on 3-day week. Owner could work more but chooses not to. Practice coupled with facility and location can do more. Bring in specialists. Next Owner will have enjoyable career as our Client has as we sold this practice to him in 1983.
- 6029 NORTHEAST CALIFORNIA** Trade in smog and congestion for soaring mountains and close-knit communities. Collected \$550,000 in 2011 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. Full price \$185,000.
- 6030 SANTA ROSA AREA** 2012's collections tracking \$850,000+. Strong profits. 4-days of Hygiene per week. Beautiful office. Digital radiography. Building optional purchase. This is something special.
- 6031 MODESTO** Owner retiring. 2012 tracking \$430,000 in collections. 2011 realized \$198,000 in profits. 4-Ops.
- 6032 MODESTO** 2011 collected \$535,000. 3-days of Hygiene. 4-Ops. Attractive 1,568 sq.ft. office rents for \$2,625/month.
- 6034 SAN LEANDRO AREA** Did \$650,000 in 2011. Owner had to reduce time in 2012. Shall collect \$475,000. 5-ops. Nice Hygiene schedule.
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- 6036 SAN JOSE DENTAL OFFICE - 827 BLOSSOM HILL ROAD** Conveniently located off Highway 85 and Guadalupe Expressway, and sandwiched between Highways 17 and 101. 1,500 sq. ft. fully equipped and furnished 5-Op suite with Digital Radiography. Asking price \$60,000.
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*"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!"*

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I need someone to shepherd me from start to finish. I want an advocate who has cut their teeth on hundreds of concluded transactions as I cannot afford my sale to be someone's learning curve. I require my advocate to spend the necessary time with me as I get ready for this career changing event. This is not another sale. It is my one-and-only sale! I expect my advocate to properly prepare my practice for sale. If that means multiple meetings, interfacing with my accountant and sitting down with my spouse and I, this is what I expect. I do not want someone to puff me up with false expectations. I require candid answers for what I can expect.

I would like to meet with an interested candidate after they have submitted an Offer along with their Resume. And I would like to consider a number of candidates as I make this important decision as to what is best for my patients, my staff and me.

I expect my advocate to do the heavy lifting from start to finish as that is why I have engaged them. I do not want someone to be delegating this exercise to different parties, nor do I want to be chasing them for progress reports. I want to be in control from start to finish. As I have placed my practice "For Sale", I would like it "Sold" in a timely manner.

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