

THE Dental Trader

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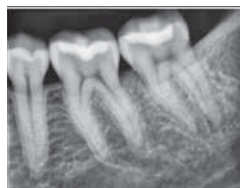
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FRESNO COUNTY

CENTRAL VALLEY/SO. FRESNO CTY - (3) op comput. G.P. w newer refurb. Belmont eqt. Digital x-rays & networked. Dentrrix 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 & REDUCED**
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!

BALDWIN HILLS - Leaseholds with some equipt and approx. 200 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. **PENDING**

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 & Dentrrix s/w. Excell starter or 2nd office. **REDUCED** **SOLD**

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. **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**

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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. **SOLD**

SANTA BARBARA #5 UPCOMING - (3) op comput. G.P. located in a shopping plaza with excellent exposure/visibility & signage. Gross Collect between \$500K to \$600K annually. Cerec and Pano eqt'd. (4) days of Hygiene/wk. Cash/Ins/PPO pt base. No HMO or Denti-Cal. Seller Retiring. **NEW**

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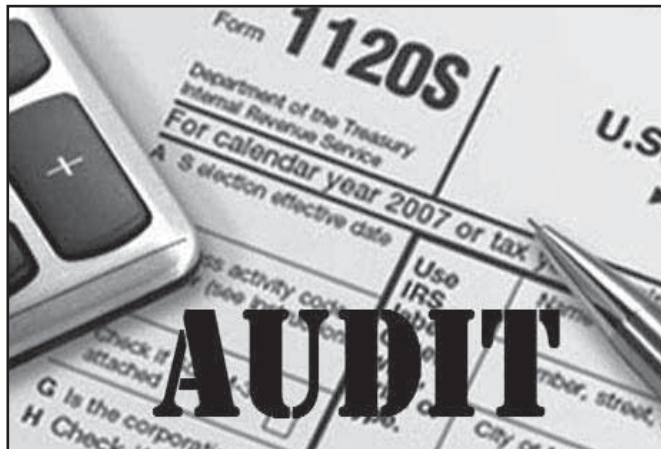
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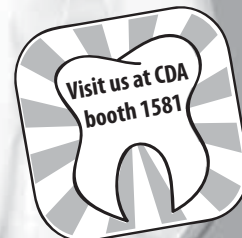
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PACIFIC BEACH—Owner retiring from **GENERAL** Practice with 4 Ops (3 equipped) in approx. 1000 sq. ft. Professional Bldg. Panorex. [NOTE: could be combined with previous listing]

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BEVERLY HILLS – Over 20 years of goodwill. Owner retiring. 3 Ops. Most specialty procedures referred out. Private patients only. Revenues over \$28/k month on part-time schedule. Transition available. All inquiries to be screened by seller.

LOS ANGELES – Long-estab. private practice with over 40 yrs of goodwill!! Downtown hi-rise location. Remodeled. Beautifully equipped office with 3 ops. Low overhead. Disability forced sale. Transition available.

LOS ANGELES (near LAX) – Location, Location, Location!! Large pole sign. Busy street w/huge auto traffic volume. Free standing/single user building. Fully remodeled - 4 Ops w/Digital x-rays. Superb website. Revenues of \$20k/mo.++

RANCHO CUCAMONGA – Long-established private practice. Office does no promotion. Monthly revenues of \$30k/month. 4 ops. Nice design and modern appearance. Seller working limited sched.; willing to assist in transition.

OXNARD (proximity) - Hispanic area. 1st floor practice with large sign. Over 15 yrs of goodwill. 5 modern ops fully equipped. Revenues exceed \$35/k month on part-time basis. Low overhead. Priced right.


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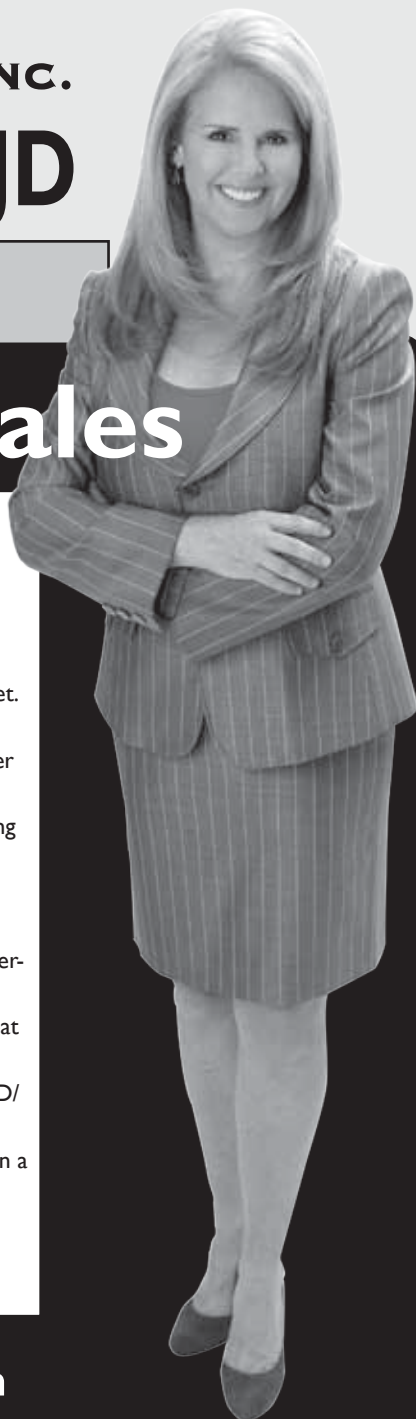
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Orthodontic practice for sale - for sale - great small practice or perfect for a second office - 4 +1 operatories in 1800 sq. ft built to the hilt - AR's ~ \$150,000 - Dr selling for health reasons - grosses approx. \$20,000/mo on 2 days/week - very modern upgrades.

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LAKE ELSINORE GENERAL PRACTICE FOR SALE: Located in a retail center, this practice has been established in Lake Elsinore for over 20 years. Seller works 3 1/2 days per week with 5 full days of hygiene (hygiene accounts for 37% of the practice collections). No Denti-Cal, no HMO, no evenings and no weekends. Seller refers all molar endo, perio surgery, ortho and implant placement. The practice collects \$555,000 per year with a net income of \$192,000 per year. The office consists of 3 equipped operatories. Asking \$370,000.

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LA CANADA FEE FOR SERVICE PRACTICE FOR SALE: Practice consistently collects over \$1.2 million per year with a net income over \$525,000 each year on four days per week with seven days per week of hygiene. Seller does no marketing, does not work evenings or weekends and the only PPO accepted is Delta. Also refers out all endo, all oral surgery, all perio surgery, all implant placement and all ortho. Five equipped operatories, digital x-ray, panoramic x-ray and fully computerized with Dentrix software. Asking \$1,100,000.

SANTA MONICA FEE FOR SERVICE PRACTICE FOR SALE: Small, fee for service practice, collects \$170,000 per year on two and one-half days per week. Seller refers out most endo, all perio surgery and all implant placement. The practice does not accept HMO or PPO insurance patients. The office consists of 3 equipped operatories. The lease will expire at the end of May, 2013 and the Seller is willing to relocate the practice and transition the patients to a new location if a Buyer would so desire. Asking \$120,000. – **PENDING AT FULL PRICE**

GLENDALE/LA CANADA GENERAL PRACTICE FOR SALE: Over 40 years of goodwill with the same practitioner! The practice has averaged \$360,000 per year in collections and an average net income of \$120,000 per year on three and a half days per week. No HMO, no advertising, no evenings and no weekends. Seller refers all oral surgery, all perio surgery, almost all endo and all ortho. One and one-half days of hygiene per week. The practice is located in a professional building near the hospital and has 5 fully equipped operatories. Seller is motivated. Asking \$250,000. – **PENDING**

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TORRANCE GENERAL PRACTICE FOR SALE: This office is located in the Del Amo Medical building and the landlord of that property is not offering any leases beyond December, 2013. As a result, this office is ideal for a dentist with an office in the area or a dentist looking to open a new location in Torrance. The practice collected \$573,000 in 2011 with a net income of \$290,000 on three days per week. Buy the office now, work the practice in the present location for one year and then move it to your new location or existing office. Great practice building opportunity. Asking \$200,000. – **SOLD**

GLENDALE/ATWATER AREA GENERAL PRACTICE FOR SALE: Small, one operatory practice shares the reception room with a medical group. Practice collects \$120,000 per year on one day per week. Digital x-rays. Lease can be terminated in three months or renewed. This situation is ideal for a dentist with a practice in the area to acquire and merge. Asking \$50,000.

ENCINO GENERAL PRACTICE FOR SALE: Over 35 years of goodwill. This practice collects \$440,000 per year on two and one-half days per week with one and one-half days of hygiene per week with no HMO and no advertising. The office has 6 equipped operatories plus an x-ray room. Seller is willing to transition the practice to a buyer or will move the practice to a buyer's office and work in that office for one year to facilitate the patient transition/retention. Asking \$360,000. – **SOLD**

BEVERLY HILLS COSMETIC PRACTICE FOR SALE: Practice is heavily based on implants and has all of the technology to support it with a CT scanner, Sidexis imaging software and Anatomage virtual implant placement software. The office has 3 operatories with outstanding views from every room of this Golden Triangle location. Gross collections in 2010 and 2011 were over \$1.4 million each year. Net income is over \$500,000 for a dentist that places their own implants. Full fee for service practice with no insurance plans. Seller refers all endo and all perio. Asking \$900,000.

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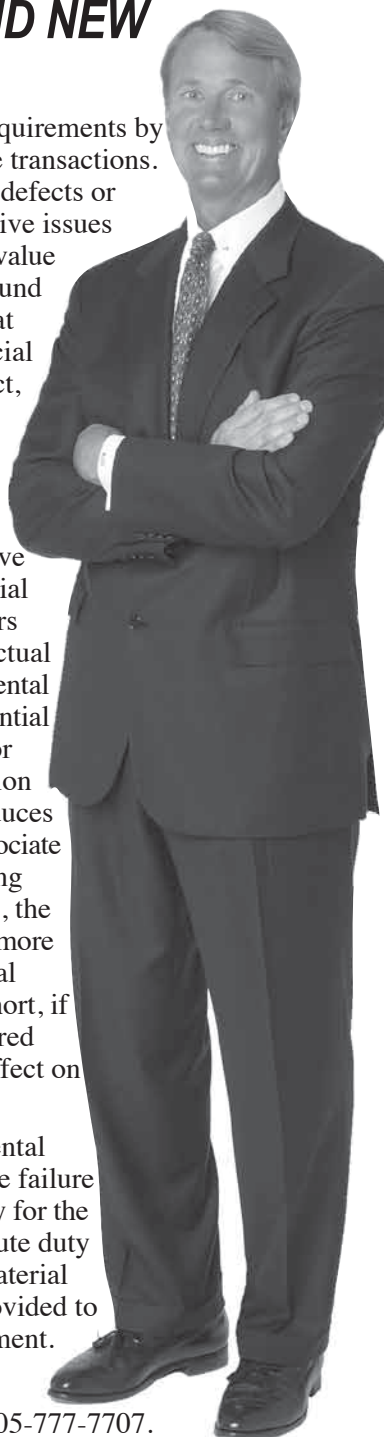
DISCLOSURE REQUIREMENTS AND NEW DEVELOPMENTS

The majority of the case law pertaining to the disclosure requirements by dental practice sellers and brokers is derived from real estate transactions. The more obvious of these requirements is the disclosure of defects or negative facts. In one case a seller's failure to disclose negative issues that would have a foreseeable depressing affect on the future value of the property created liability and in another case it was found that sellers had an absolute duty to disclose prior damage that had been repaired. Brokers have no duty to inspect commercial property, no duty to explain the implications of a disclosed fact, no duty to disclose speculative statements and Sellers and brokers alike have no duty to explain the legal ramifications of disclosed facts to buyers. There is a duty to disclose material facts to a buyer.

Court cases in California involving dental practice sales have consistently found that seller's have a duty to disclose material defects associated with the practice to buyers and that brokers cannot fail to disclose material defects of which they have actual knowledge. What types of material facts would a seller of a dental practice be required to disclose? The pending loss of a substantial group of patients due to a loss of an insurance plan, loss of or discontinuation of an established marketing plan, the exclusion of a piece of equipment that contributes to the income or reduces the overhead of the practice, or the departure of a long time associate that has relocated within the community who is now soliciting patients would be relevant disclosures. With dental practices, the types of disclosures that have been found to be relevant have more to do with the income aspect of the business than the physical defects associated with residential real estate litigation. In short, if as a seller, you are aware of a fact or an event that has occurred that has or, with reasonable certainty, will have a negative effect on the patient flow or future income of the practice, disclose it.

Buyers and sellers should be aware of the fact that some dental practice brokers habitually fail to make such disclosures. The failure of the broker to disclose a known material fact creates liability for the broker, but does not relieve the seller from the seller's absolute duty to also disclose all information to the Buyer. For all such material disclosures, keep copies of the information that has been provided to the Buyer and memorialize the disclosures in the sale agreement. This substantially reduces the risk of post-sale litigation.

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

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MALIBU - Leasehold Improvements & Equipment Only! This practice located in a two story free standing building. This completely digital practice, features custom made doors, moldings, furniture and each room has its own theme. Consists of 3 chairs in open bay and 2 equipped operatories, all plumbed with nitrous and oxygen. There are far too many notable features to list, this Practice is a must see. The list price for this office is almost half of the investment of the Seller. As the only Pedit in the area, the Seller cannot keep up with the high demand. This practice would work well for another Pedit, GP, or other specialties. The Sellers is a part owner of the building and will be instrumental in obtaining a fair market lease. All active patients are included in the sale. Please contact your CPS Agents for more details. **Property ID #4291.**

SANTA MONICA (GP) - Fee for service practice located in a 4 story medical/dental building with heavy traffic flow. Well established office with 30 years of goodwill consists of 3 equipped operatories in a 1,050 sq. ft suite. Retiring seller is working 4.5 days/wk and sees approximately 10-15 new patients/mo. Remolded 3 years ago. Projecting approximately \$305,321 for 2012. Buyer's net of \$105,547. Contact your CPS Agents for more details. **Property ID #4297.**

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HUNTINGTON PARK - (GP) - Absentee Owner. Established in 2008 this practice is located in a 2 story free standing building. Corner location with heavy traffic flow. Private parking. Near residential area. Across the street from a Church. Motivated seller will be moving out of state. Practice consists of 4 equipped operatories in a 1,700 sq. ft. office. Some Cap and Denti-cal. Please contact your CPS Agent for more details. **Property ID #4295.**

LA PUENTE (GP) - Well established practice was relocated to a new facility in 2006. The practice is now located in a free standing building with private parking which seller is open to sell the building. Office consists of 5 fully equipped operatories. Motivated seller sees approximately 6-10 patients/day. Insurance/Cash/Some Capitation. Great location with excellent visibility and signage. Low sales price for immediate sale. Great starter practice. Contact your CPS Agent for more details. **Property ID #4253.**

MALIBU - Leasehold Improvements & Equipment Only! This practice located in a two story free standing building. This completely digital practice, features custom made doors, moldings, furniture and each room has its own theme. Consists of 3 chairs in open bay and 2 equipped operatories, all plumbed with nitrous and oxygen. There are far too many notable features to list, this Practice is a must see. The list price for this office is almost half of the investment of the Seller. As the only Pedo in the area, the Seller cannot keep up with the high demand. This practice would work well for another Pedo, GP, or other specialties. The Sellers is a part owner of the building and will be instrumental in obtaining a fair market lease. All active patients are included in the sale. Please contact your CPS Agents for more details. **Property ID #4291.**

NORTH HOLLYWOOD (GP / ORTHO) - With over 14 years of goodwill, this practice is located in a Two Story Multi-Use Professional Building. Right off the freeway. Corner location with ample parking. The plaza has heavy traffic flowing from the surrounding restaurants and retail areas. With excellent street visibility, there are actually two sides of the building that offers signage to be observed from both major cross streets where the practice resides. The office consists of 4 equipped operatories with Ortho software and was recently painted and remodeled. Seller works 3 days/wk and Associate 1 day/wk. See approximately 16-18 new patients per month and approximately 4-5 new starts per month. Fee for service. There is approximately 50% Ortho. Seller has agreed to associate back into the office to complete the Ortho cases 1x/mo. Grossed approximately \$383,889 for 2012 with Monthly revenues of approximately \$31,000. Buyer's net of \$126,229. Motivated Seller will be pursuing her career in lecturing around the world. Call us now for more information. **Property ID #4265.**

RESEDA (GP) - This corner location with excellent signage is your traditional bread and butter practice. With excellent patient flow, it also offers a very competitive lease that includes all of the utilities. Located in a retail area conveniently next to CVS Pharmacy to fill prescriptions and across the street from bank and more retail shops. This location has been an icon as a dental practice for the area offering over 17 years goodwill. Office consists of 5 fully equipped ops, 1 plumbed not equipped with Eaglesoft software, digital x-ray and intra oral camera in a 1,971 sq. ft. suite. Motivated seller is an absentee owner. Associate works 4 days/wk with 2 days/wk of Hygiene. Grossed approximately \$649,000 in 2012. Buyer's net of \$183,746. Contact your CPS Agent for more details. **Property ID: #4175.**



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SANTA MONICA (GP) – Fee for service practice located in a 4 story medical/dental building with heavy traffic flow. Well established office with 30 years of goodwill consists of 3 equipped operatories in a 1,050 sq. ft suite. Retiring seller is working 4.5 days/wk and sees approximately 10-15 new patients/mo. Remolded 3 years ago. Projecting approximately \$305,321 for 2012. Buyer's net of \$105,547. Contact your CPS Agents for more details. **Property ID #4297.**

WEST HOLLYWOOD (GP) - This modern designed office is on the top floor with the best view facing the Santa Monica Mountains and the Trousdale Estates area. Motivated seller works 4 days/wk with 3 days/wk of Hygiene. 100% CASH. 100% Patient Referral. Well established practice with over 48 years of goodwill. Consists of 3 spacious fully eq. ops, with MAC Practice software, digital x-ray and intra oral cameral in a 1,000 sq. ft. suite. Monthly revenues of approximately \$83K/mo. Grossed over \$1M in 2012. BUYER'S NET OF \$400K. Seller relocating out of state. Call your CPS Agent for more information! **Property ID #4153.**

WHITTIER (GP) – Established in 1955, this large state of the art facility is located in a single story strip mall with great signage and visibility. Practice consists of 8 fully equipped operatories, hygiene room with 4 equipped operatories, consultation room, sterilization room, lab room, private office, lounge room, K-Comp software package, Pano, Kodak Imaging and wireless dock in every operator so such as intra oral cameras can travel between operatories. Motivated seller is working 3 days/wk, Associate 3 days/wk with 3 days/wk of hygiene. Income source: PPO / Cash / In House Insurance / Capitation (Approx. \$10K/mo in cap checks) Grossed approximately \$1,497,380 in 2012. Buyer's net \$484K. Monthly revenues of \$127,000. Seller will be retiring. Call us now for more information. **Property ID #4259.**

ORANGE COUNTY

FOOTHILL RANCH (GP) - Price reduced (Established is 2006, this modern contemporary designed office is located in 2 story medical building. Office was remodeled in July 2011 and consists of 6 fully equipped operatories with Dentrux software and digital x-ray in a 1,850 sq. ft suite. Major equipment is approximately 1-7 years old. Seller works 1 days/wk with 2 days/wk of hygiene. Monthly revenues of approximately \$28,000/mo. Income source: Insurance / Cash / Capitation (\$ 1,636/mo of cap checks). Beautiful office. Excellent starter opportunity. Call us now. **Property ID #4215.**

LAGUNA HILLS– This nice General practice is located in the 2nd floor of a 2 story busy shopping center on one of the busiest streets in L.H. with over 19 years of goodwill. It has Great visibility and signage. Upscale neighborhood. Seller has a flat rate lease that includes all utilities, maintenance, janitorial supplies and cleaning. Office is open 3 days/wk but certainly can produce more. Fee for service. Office consists of 4 fully eq. ops, in a 1,700 sq. ft. suite. Well lay out office with island containing the sterilization area. Monthly revenues of approximately \$40K/mo. BUYER'S NET OF \$219K. Ask your CPS Agent for more details. **Property ID #4155.**

LAKE FOREST - Leasehold Improvements, Equipment & Some Charts! Priced Reduced! Established in February 2011, this office is located in a single story busy shopping center. Dental practice shares the suite with a Medical clinic. Good source of new patient referrals. Excellent traffic flow and visibility. Practice consists of 3 spacious eq. ops, 1 plumbed not eq. in a 1,200 sq. ft of a 2,500 sq. ft. suite. Seller's work 2 days/wk and see approximately 7-8 patients per day. Fee for service. Motivated Sellers have other practices in the Inland Empire. Great starter opportunity! Price for immediate sale. Call us now for more details. **Property ID #4123.**

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Maria Silva, V.P.

ORANGE - Leasehold Improvements & Some Equipment Only! The suite, located right off of the 55 freeway, was recently remodeled and the Seller invested nearly \$40,000 in upgrades, making the suite ready to accommodate the buyer's new equipment. All 4 plumbed, not equipped, operatories and the reception area look over the garden area, contributing to the build out, that is very Zen and relaxing. Lined with new flooring, wall coverings and sinks, this suite has a flat lease that is becoming rare for Orange County. This would be a great location for a specialist, because there are 4 other general dentists, throughout the complex, that could potentially be a great source of referrals. The Seller has identified the need for a Periodontists, in the area, while another specialist, such as an Endodontist, Orthodontist or Oral Surgeon, would also do well. Call your CPS Agents for more details. **Property ID # 4299.**

RANCHO SANTA MARGARITA (GP) – State of the art facility located in a two story plaza center. Established in late 2005. Practice consists of 7 fully eq. ops, with Dentrix software, Pano / Ceph X-ray, and Cerec Machine in a 2,250 sqft suite. Motivated seller work 2 days/wk, Associate 4 days/wk and 2 days/wk of hygiene. Both doctors see approximately 20-30 patients/day. Income Source: Insurance/ Cash / Some Capitation (\$4,500 in monthly Cap check). Projecting \$830K for 2012. Buyer's net of \$242K. Contact your CPS Agent for more information on this modern designed office. **Property ID #4187.**

SAN JUAN CAPISTRANO – Price Reduced!! Leasehold Improvement & Equipment Only! Modern designed practice located in a 2 story professional building on a retail center. Easy freeway access. Practice consists of 3 fully eq. ops. in a 1,113 sq. ft. suite. Computerized office with digital x-ray and Easy Dental software package. 3 year old equipment. Excellent practice for a first time buyer. Motivated seller will be focusing on her primary office. Ask your CPS Agent for more details. **Property ID #3071.**

SANTA ANA - Leasehold Improvement & Equipment Only! Great starter practice is located on the second floor of a multi story professional medical building. Excellent lease. Office consists of 1,268 sq. ft. with 3 computerized eq. ops, and 2 plumbed not eq. for expansion with EZ 2000 software. Well designed. Motivated seller made some upgrades approximately 2 years ago and now purchased a building nearby. Ask your CPS Agent for more details. **Property ID #4221.**

SANTA ANA (PEDO/GP) – Established in 2011 this modern designed office is located in a busy shopping center across from Santa Ana College. Great signage and visibility. Heavy traffic flow. Absentee owner. Practice is open 5 days/wk. Associates see approximately 55-60 new patients/mo. Most of the income comes from Denti-cal patients. Practice consists of 5 fully equipped ops, 3 plumbed not equipped for expansion in a 2,500 sq. ft. suite. Grossed approximately \$1,121,381 in 2012. Please contact your CPS Agent for more information. **Property ID #4281.**

TUSTIN - Leasehold Improvement & Equipment Only! Beautiful state-of-the-art office is located in a two story medical dental building with heavy traffic flow. Office consist of 5 fully eq. ops, 3 not eq. for expansion in a 2,085 sq. ft. suite. Motivated seller built out the practice in 2007. Equipment 5 years old. This is an excellent opportunity for a GP or Multi Specialty practice. Great practice with room to grow. Contact your CPS Agent for more information. **Property ID #4225.**

RIVERSIDE & SAN BERNARDINO COUNTIES

APPLE VALLEY (GP) - Established in 2007 this modern designed office is located is a busy shopping center with ample parking lot, great visibility and signage. Practice consists of 2 eq. ops with Practice Web software, 2 plumbed not eq. ops for expansion in a 1,600 sq ft suite. Equipment is 5 years old. Sellers work 4 days/wk. Insurance / Cash / Some Denti-cal / Some Cap. (\$2,250/mo in Cap checks). Monthly revenues of \$62K. Grossed approximately \$750,806 in 2012. Buyer's net of \$367K. Please contact your CPS Agent for more information. **Property ID #4271.**

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



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BARSTOW (GP) – With over 47 years of goodwill this practice is located in a single story professional building with heavy traffic flow. Near residential area. Easy freeway access. Motivated seller works 3.5 days/wk with 2.5 days/wk of hygiene. Sees approximately 12-13 new patient/mo. Fee for service. 100% Patient referral. Practice consists of 4 equipped ops with Dentisoft software in a 1,100 sq. ft. office. Grossed approximately \$520K in 2012. Please contact your CPS Agent for more details. **Property ID #4241.**

FONTANA (PEDO) – Modern designed office located in a new single story multi use building with incredible camera system outside as well as internally. State of the art practice consists of 2 fully equipped operatories and 3 chairs in open bay. Office is open 4-5 days/wk. Income source: 15% insurance and 85% Denti-cal. The staff speaks Spanish to accommodate the large Hispanic population in the area. The spacious office has tall ceilings and is credibly well laid out complete with a theatre setting in the lobby area to accommodate the patients. Grossed approximately \$693,107 in 2012. BUYER' NET OF \$207K. Please contact your CPS Agent for more information. **Property ID #4301.**

LA QUINTA - One of the fastest growing cities in California - Leasehold Improvements & Equipment Only!! Practice consists of 3 eq. ops, 1,000 sq. ft. suite located in a strip shopping center. Computerized office with Dexis software, intra oral camera and Dexis Digital X-ray. Newer equipment. Affluent area World Class Golf, high end resorts and shopping. Practice established since 1995. Motivated Seller opened new location. **Property ID #4063.**

MURRIETA (GP) – Established in 2010, this general practice is located in one of the busiest intersections of Murrieta surrounded by anchor tenants. Motivated seller works 4 days/wk and sees approximately 10-15 patients/day. Income source: Insurance / Cash / Capitation. Office consists of 3 fully equipped operatories with Dentrux software in a 1,400 sq. ft. suite. Grossed approximately \$302,704 in 2012. Please contact your CPS Agent for more information. **Property ID # 4247.**

RIVERSIDE - (GP) – Established in January 2012, this office is located on a major street in a busy shopping center with heavy traffic foot, great visibility, and signage. Everything is brand new and digital, complete with a new security camera and alarm system. Practice consists of 4 fully equipped operatories with Easy Dental software and digital x-ray. Office is open 4 days/wk and see approximately 10-18 patients per day. Monthly revenues of approximately \$20K/mo. Great starter office Call us now for more information. **Property ID #4269.**

SUN CITY (GP) – With 39 years of goodwill this practice is located is a 4 suite medical/dental building. Retiring seller works 3 days/wk and sees approximately 6-8 patients/day. Fee for service. 100% patient referral. Practice consists of 2 equipped ops, 1 plumbed not equipped, lab room, storage room (plumbed), small x-ray room, sterilization and private office in a 1,100 sq. ft. suite. Grossed approximately \$171,917 in 2012. Buyer's net of \$81K. Great practice on a busy street. Country Club across the street. New development area. Near shopping centers and residential area. Price for immediate sale. Please contact your CPS Agent for more information. **Property ID #4287.**

SAN DIEGO COUNTY

SAN MARCOS - PRICE REDUCED! Leasehold Improvements & Equipment! Established in 2010, this modern designed office is located in a two story building. In a retirement community and high income area. The practice consists of 2 eq. ops, consultation/private office, reception area and a storage room in an 800 sq. ft. office. Price for an immediate sale. Contact your CPS Agent for more information. **Property ID #4217.**

SAN DIEGO (GP) - This practice located in a free standing building corner location with its own private parking lot with great street visibility and heavy traffic flow in a hub center for medical facilities and located near several hospitals and within a few hundred yards from the freeway. The building only has two tenants, the other being the building owner that is a Pedodontist. Established over 5 years ago and consists of 4 equipped operatories with Dentrux software and digital x-ray in 2,076 sq. ft. suite. Motivated seller is working 4 days/wk with 1 day of hygiene. Grossed approximately \$471,472 in 2012 with Monthly revenues of approximately \$39,000. Contact your CPS Agent for more information on this modern designed office. **Property ID #4279.**

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VENTURA & SAN LUIS OBISPO COUNTIES

THOUSAND OAKS – (GP) – This modern designed state of the art office is located in a single story building. Seller owns building but not for sale. In residential /commercial area. Has great street visibility. Practice consists of 6 fully equipped operatories with Data Tex software and digital x-ray. Equipment is approximate 5 years old. 50 years of goodwill. Absentee owner. Two Associates work 2 days/wk each and 3 days/wk of hygiene. See approximately 8-12 patients/day. Please contact your CPS Agent for more information. **Property ID # 4257.**

SPECIALTY PRACTICES

BURBANK (ORTHO) - Long established practice with over 45 year of goodwill, this Orthodontic office is located in a 4 story medical dental building in Burbank's media center and across the street from major medical center. Burbank is a bedroom community - 4 high schools (2 cities & 2 private within 5 miles of office), 3 middle schools and 4 parish schools. Practice consists of 2 equipped chairs in open bay area, Pano/Ceph X-ray room, Consultation/Treatment room w/ 1 equipped chair, Sterilization room, Dark room, Private office, large Lab in a 1,221 sq. ft suite. Retiring Seller is working 3 days/wk and sees approximately 25-30 patients per day. Approximate income source: Insurance 49%, Cash 50% & Cap 1%. Grossed approximately \$291,694 in 2012. Please contact your CPS Agent for more information. **Property ID # 4047.**

LONG BEACH (ORTHO) – This orthodontic practice is located in a 3 story professional medical dental building with 46 years of goodwill. Has excellent traffic flow and plenty of parking. In residential area. Easy access to the 405 freeway. Office consists of 4 chairs in open bay in a 1,281 sq. ft. suite. Motivated seller works 3 days/wk and Associate 1 day/wk. Insurance/Cash/Cap. Low sales price for immediate sale. Great starter practice. Contact your CPS Agent for more details. **Property ID #4255.**

LONG BEACH (ORTHO) - As you will see everything is centralized to the Long Beach where the real estate is owned in the prestigious Bixby Knolls neighborhood. A husband and wife team purchased the three practices as one entity just like they are selling them now that it is time to focus on their growing family. All locations are networked and centralized (1 billing location) to the Long Beach office. They have approximately 300 active patients who are comfortable going to Long Beach to take X-rays where their Pan/Ceph. is located. They keep their overhead low as the same staff travels between the 3 locations. 50+ years of goodwill can be yours if you contact your CPS Broker promptly to see the practice before it is gone. Buyer's Net of \$165,115! **Property ID # 4285.**

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SELLER'S:

DIRECT E-MAIL ADDRESS TO BROKERS/AGENTS

John W. Knipf: jknipf@aol.com

Robert A. Palumbo:
rpalumbo@calpracticesales.com

BUYER'S:

DIRECT E-MAIL ADDRESS TO BROKERS/AGENTS

Alice King - aking@calpracticesales.com
Greg Beamer - gbeamer@calpracticesales.com
Tina Ochoa - tochoa@calpracticesales.com
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WANTED Good condition intra-oral camera(s) with docking system. Printer included if available. Contact janatran1@yahoo.com.

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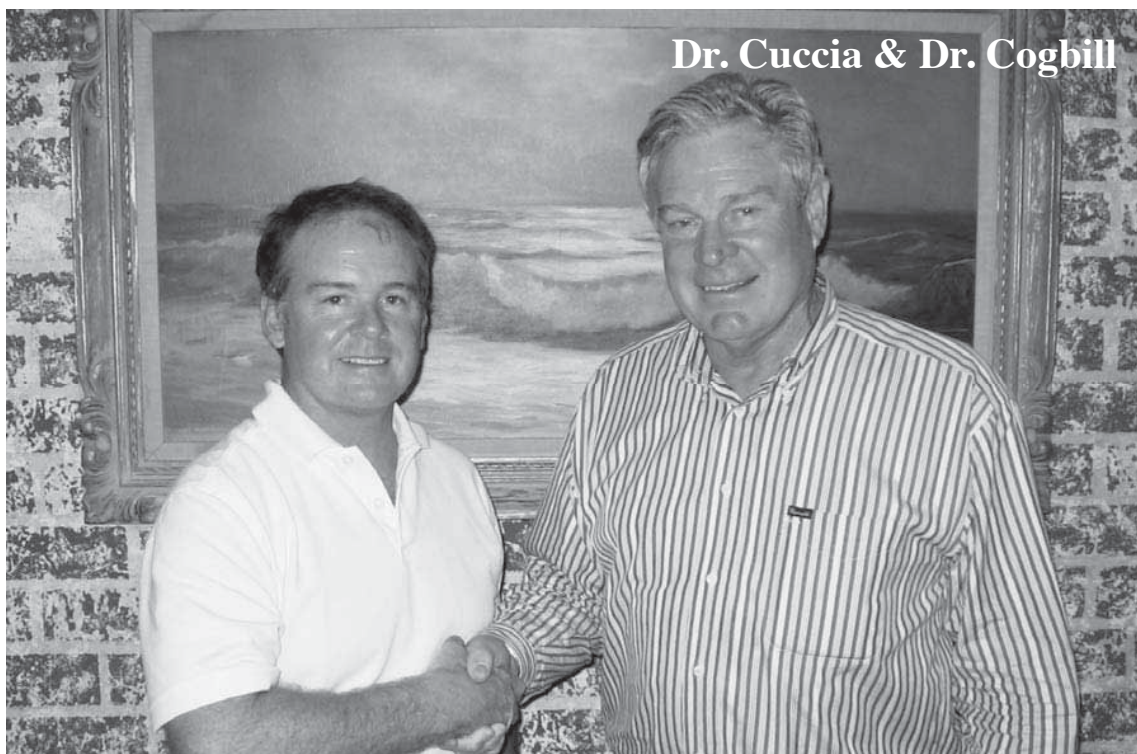
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**Tip of the month:*

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

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



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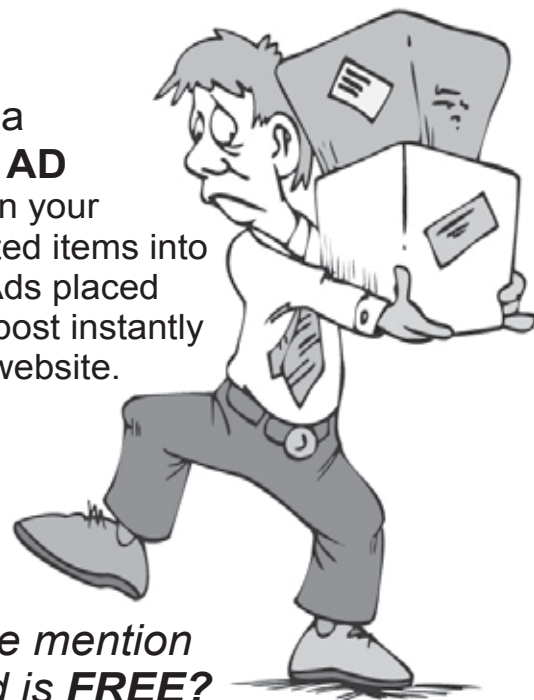
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AMADOR COUNTY: For Sale-General Dentistry Practice. Owner retiring. 2011 gross receipts of \$710K+. There are 4 1/2 to 5 1/2 days of hygiene on a four day week. This well designed and spacious 2,400 sq. ft. office includes 5 ops, Laser, Intra-oral 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 operators, 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 operators, 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, Ortho, 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 \$593,520 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 operators, 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 operators 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 GR 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. Kavio Quatrocare handpieces, Pelton and Crane massage chairs in both operatories. #CA520

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. Asking price has been significantly lowered! #14376

LAS VEGAS: For Sale-General Dentistry Practice. This 4 operator 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, Panographic 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. 5 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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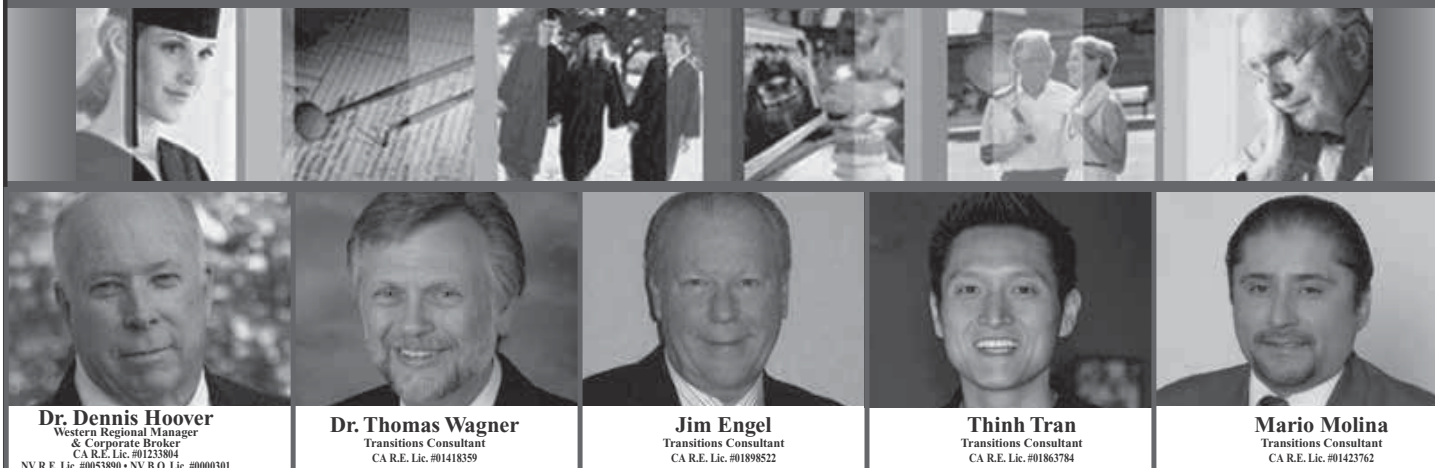
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income. There are 8 days of hygiene, Intra-oral camera, Panoramic X-ray, digital X-rays, and Dentrix software. Owner is retiring. #CA506

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

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.

- **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 Dentrix Software in approx. 1,500 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 Dentrix 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 Dentrix 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 1,300 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
- **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 Dentrix. #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, Dentrix, 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
- **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 2,331 sq. ft. with 8 equipped operatories. Pano, E4D, and Dentrix 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/Dentrix, 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. Dentrix 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, Pado, Perio, and Oral Surgery. Gross receipts for 2012 were \$803K. This office will not last long! #CA518

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

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Instructors:

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*General dentists, specialists, dental hygienists and office personnel should attend this course. Evidence now reveals a periodontal link to cardiovascular and other systemic diseases. This is a major issue for professional responsibilities for all dental practices. **Learn to perform crown lengthening surgeries and modern effective scaling and root-planing instrumentation.***

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AGD Member	\$210
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2013 Continuing Education Program

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Upper Airway Resistance Syndrome- Screening, Diagnosis and Management

Mark A. Cruz, DDS

Tuesday, June 25, 2013 (3 CE units) registration 5:30 pm

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Bach T. Le, DDS, MD

Tuesday, September 24, 2013 (3 CE units) registration 5:30 pm

The Digital Dental Office: Computer Assisted Prosthodontics

David L. Guichet, DDS

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