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FRESNO COUNTY

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

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. Experienced staff. Seller retiring. **BACK ON THE MARKET**

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!

CONEJO VALLEY - "TO DIE FOR!" GORGEOUS (3) op comput. G.P. & Condo. Digital & chartless. Cash/Ins/PPO pt base. Annual Gross Collect. \$500K+ on 3.5 days/wk. 17 years of Goodwill. Refers out all Endo, O.S. & Perio Surgery. Restorative practice w upper middle class pts. Seller retiring.

HACIENDA HEIGHTS #1 - (2) op p.t. G.P. located in a shop. ctr. w exposure/visibility & signage. Low overhead office w high % net. Cash/Ins/PPO pt. base. 2011 Gross Collect \$164K+ on 2 1/2 days/wk. Seller retiring from private practice to work for county. **Back on the Market.**

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. **[NEW]**

LOS ANGELES (SILVERLAKE - ATWATER AREA) - (3) op G.P. located in the trendy Silverlake - Atwater area of L.A. (28) years of Goodwill. Cash/Ins/PPO pts. 2011 Gross Collections ~ \$140K on a p.t. schedule. Retail store front w exposure/visibility. Seller owns bldg. & will grant Buyer first right to purchase in future. Seller retiring. **[SOLD]**

NORTHRIDGE - (6) op comput. G.P. (5) ops eqt'd (6th) partially eqt'd & plumbed. (20) years of Goodwill. Cash/Ins/PPO/HMO pts. 2011 Gross Collections \$400K+ on a two day week. Approx \$3K/mos Cap cks. 17-19 new pts./mos. Seller to concentrate on his main office, & is to busy for this one. **REDUCED AGAIN**

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 & Dentrux 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 Projected Gross Collect \$775K-\$800K on 4 days. Digital x-rays & Pano. Dentrux & 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! [NEW]**

RIVERSIDE COUNTY

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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. **[NEW]**

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.

SANTA BARBARA #4 - (3) op G.P. office located in a prof. bldg. on a main thoroughfare, w off street parking. (2) large eqt'd ops. w room for two more. 40+ years of Goodwill. Excellent lease terms. 2012 Projected Gross Collect. \$140K p.t. Seller retiring but will assist w the transition. **[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. **[NEW]**

So. TULARE COUNTY - PORTERVILLE AREA - (6) op comput. G.P. in a major shop. ctr. w exposure & visibility. Cash/Ins/PPO/Kids Denti-Cal pt. base. Annual Gross Collect. \$500K+ on a (4) day wk.

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. **[PENDING]**

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SANTA BARBARA #4 (3) op G.P. for sale. Located in a prof. bldg. on a main thoroughfare. 2 large eq't'd ops. w room for two more. 40+ years of Goodwill. Excellent lease terms. 2012 Projected Gross Collect. \$140K p.t. Seller retiring. D&M Practice Sales 818.591.1401.

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

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

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

TEMECULA—NEW LISTING!! Dr. joining Academia and offers this **GENERAL** Practice estab in 2007, situated in newer Medical Bldg, immediately adjacent to Hospital under construction. GORGEOUS office with 4 Ops (2 equipped in 1800 sq.ft.. Digital and Paperless.

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

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ESCONDIDO—GENERAL Practice and BUILDING. Primarily PPO. 3 Ops (2 equipped) in approx. 1000 sq.ft. Building is freestanding, very visible on corner lot. 30 years of Goodwill!!!

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

ESCONDIDO—NEW LISTING!!—GENERAL Practice and BUILDING. Started in 1995, currently part-time due to disability. 75% PPO. 5 equipped Ops (3 more plumbed). Freestanding Building situated in residential & professional area. 1705 sq.ft.. Lots of dentistry referred out.

GLENDALE—Doctor retiring from **GENERAL** Practice with 40 years of GOODWILL! Excellent Location and in Med Bldg. "Pride/THE designed. 2250 sq.ft. Lots of large windows!

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VALLEJO DENTAL PRACTICE FOR SALE – Gross ~ \$650K. Digital office located in major retail shopping center. Excellent visibility. 4 fully ops, 1 additional plumbed. Approx. 1,500 sq. ft. Approx. 20-25 new patients per month.

OAKLAND STARTER PRACTICE FOR SALE – 5 eq. ops. Renovated 2 yrs ago. ~1,932 sq. ft. in professional bldg.

REDWOOD CITY DENTAL PRACTICE FOR SALE – Gross ~ \$399K. 2 ops, 1 additional plumbed. All digital, paperless. Great visibility. Across from major retail store. Approximately 70% PPO, 20% Cash, 10% Capitation.

SAN JOSE BUILDING FOR SALE – 2 Units totaling 2,197 sq. ft. Approximately 1,100 sq. ft. each. Located on major cross street. Across from retail plaza, nearby anchor stores, restaurants and many more. Ample parking spaces. Easy access to Fwy 101. Ideal for Dental, Medical or Office use. Great opportunity for Owner or Investor.

SAN JOSE PRACTICE FOR SALE – Gross ~ \$200K. GP located in shopping center. 3 fully equipped operatories, 1 additional plumbed and approximately 1,270 sq. ft. #H928SJ.

SAN JOSE STARTER PRACTICE FOR SALE – Beautifully designed practice located on busy street in small medical plaza. Good visibility. Approx. 1,200 sq. ft., 2 fully equipped operatories, 1 additional plumbed. Close to Fwy 680.

PALM SPRINGS DENTAL PRACTICE FOR SALE (BUILDING PURCHASE OPTIONAL) – Gross ~ \$ 1 million. 5 fully equipped ops. 2,500 sq. ft. Freestanding professional building in the heart of central Palm Springs.

LA JOLLA DENTAL PRACTICE FOR SALE – Gross ~ \$300K. 2 fully equipped operatories, ~ 1,000 sq. ft. in Professional building surrounded by Medical Centers, restaurants, and shopping centers. Great visibility. Easy access to Fwy 5. Ample parking space. #1015LJM.

LA JOLLA DENTAL PRACTICE FOR SALE – 15 years of goodwill. 3 eq. operatories, 1 additional plumbed, ~ 1,438 sq. ft. Located in strip mall. Lots of traffic. Close by school, beach, restaurants & markets. Ample parking space.

ESCONDIDO DENTAL PRACTICE FOR SALE – 3 fully equipped operatories, 2 additional plumbed, ~ 2,100 sq. ft. Located in strip mall on major intersection. Close by anchor stores, pharmacies, restaurants and school.

SAN DIEGO DENTAL PRACTICE – Over 24 years of goodwill. 2 eq. ops, 1 additional plumbed, ~ 900 sq. ft. Open 3 days per week. Located on major streets in plaza with supermarket, college, restaurants. Ample parking space.

LOS ANGELES DENTAL PRACTICE & FREESTANDING BUILDING FOR SALE – Gross ~ \$520K. 7 fully equipped ops, approx. 2,200 sq.ft. Good signage & bill board. Great visibility. Major street. Close to 5 Fwy.

LOS ANGELES DENTAL PRACTICE FOR SALE – Gross ~ \$200K. Over 16 years of goodwill. 4 fully equipped operatories, 1 additional plumbed. ~ 1,600 sq. ft. Close to pharmacy and school. Easy access to Fwy 110 & Fwy 105.

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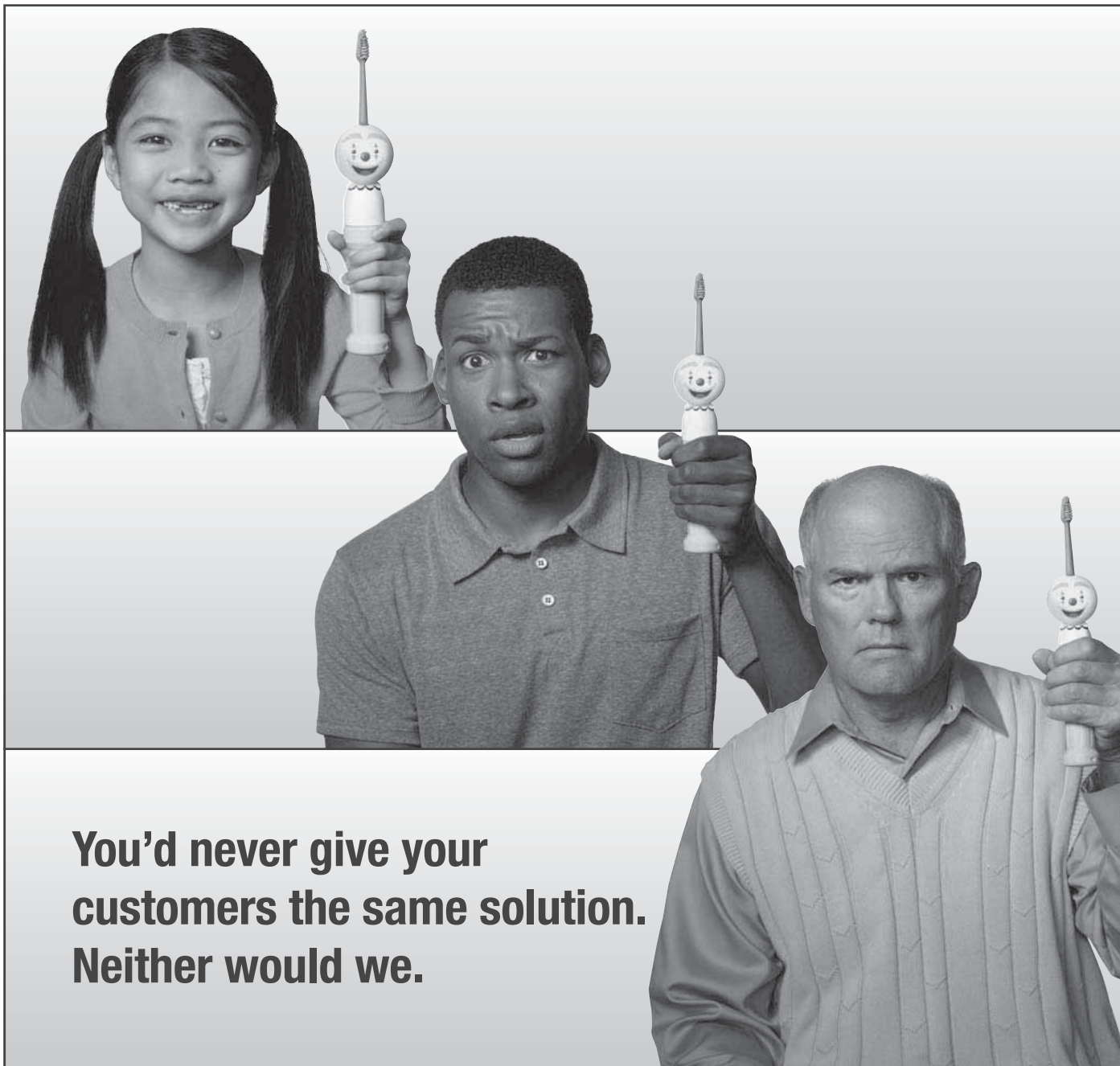
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- EL DORADO HILLS:** *For Sale*-General Dentistry Practice. 2009 GR \$790,758, adjusted net income of \$312K. Intra-oral camera, pano, Softdent software, 4-equipped ops. 6-hygiene days. Practice has been in its present location for past 18 years. Owner retiring.
- EL DORADO HILLS:** *For Sale*-General dentistry practice. Gross Receipts of \$834K with an adj net of \$389K, 53% overhead. Office has five equipped operatories in 1485 sq.ft. Pano, Intra-oral Camera, Dextrix, 5 days of hygiene. Owner retiring.
- FOLSOM:** *For Sale*-General Dentistry Practice. Gross Receipts in 2010 were \$703K with an adjusted net income of \$300K. 5 days of hygiene and approx 100 active patients. Leased Office is 2,000 sq ft with 4 equipped operatories-5 possible. Patient Base software. Owner to retire.
- FOLSOM:** *For Sale*-General Dentistry Practice. Gross Receipts in excess of 1.5M the past three years. Adjusted Net of \$550K. 2,700 sq. ft. office with 4 ops. Digital, Dextrix, Intra-Oral Camera, Laser, 5+ year old equipment, 8 days hygiene. Beautiful office, great location. Owner retiring. #14336
- FOUNTAIN VALLEY:** *For Sale*-General Dentistry Practice. Gross Receipts \$284,000 with only a 47% overhead. Practice has been in its present location for the past 37 years. There are two equipped operatories in this 5 op office. E2 2000 software. Doctor is retiring.
- FRESNO:** *For Sale*-General Dentistry IV Sedation Practice. (MERGER OPPORTUNITY) Owner would like to merge his practice into another high quality general dentistry or IV sedation practice. The merger would be into Buyers office. Seller would like to continue to work as either a partner or associate after the merger. 2010 collections were \$993K with a \$422K adjusted net income. There are 7 days of hygiene. #14250.
- GLENDALE:** *FACILITY SALE*-General Dentistry Office Space & Leasehold Improvements Sale- Office located in a medical plaza, 1760 sq. ft. 7 operatories, computerized equipment approximately 5 years old. Two 5-year options available. #14373
- GRASS VALLEY:** *For Sale*-General Dentistry Practice. GR of \$307,590 (3 days/wk) with adjusted net income of \$105K. 3 Ops. refers out most/all Ortho. Perio, Endo, Surgery. Intra-Oral Camera, Diagnoston, EZ Dental Software. Good Location. Owner retiring. #14337.
- GRASS VALLEY:** *For Sale*-General Dentistry Practice. GR \$45K 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, & Dextrix Software. Owner retiring. #14372.
- GRASS VALLEY:** *For Sale*-General Dentistry Practice. Gross Receipts \$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. #37108.
- GREATER CHICO:** *For Sale*-General Dentistry Practice. Gross receipts in 2010 were \$584K, with an adjusted net income of \$152K. Approx 1,100 active patients. 4 operatories, Pano, Intra-Oral Camera. Easy dental software. Leased office 1,200 sq. ft. Owner is retiring. #14359.
- GREATER SAN JOSE AREA:** *For Sale*-General Endodontic Practice. 2009 Collections were \$1,187MIL with an adjusted net income of \$696K. There are 4 ops in this nicely decorated 1,400 sq ft office space. 4 microscopes. Owner has been in same location for 26 years with long-term employees. Owner is retiring but will continue to work 1 1/2 to 2 years through the transition with the buyer.
- 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 Collections was \$501,000 with a \$228K adjusted net income. Dental Vision software, Average age of equipment is 8 yrs. Approximately 1,200 active patients.
- IRVINE & COSTA MESA:** *For Sale*-General Dentistry practice combined. Gross receipts combined \$781K with adjusted net of \$396K. Both office spaces are leased with 4-5 ops in each. Both are 1,600 sq. ft. Irvine is equipped with Intra-Oral Camera, Pano & Dextrix. Costa Mesa is equipped with Laser, Intra-Oral Camera, Pano and Dextrix. #14355.
- LAGUNA NIGUEL:** *For Sale*-General Dentistry Practice. 2010 gross receipts were \$503k. 4 operatories, Pan, computerized with EZ dental software. 1,500 sq. ft. lease. 10 years in present location. Owner retiring. #14352
- LAKE COUNTY:** *For Sale*-General Dentistry Practice. Gross Receipts 904K with adjusted net \$302K. Practice has been in same location for past 23 yrs, and 25 yrs in previous location. 2,600 sq ft with 8 equipped treatment rooms. Intra-Oral Camera, Pano, and Data Con software. Owner to retire. #14338
- 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.
- LEMOORE/HANFORD AREA:** *For Sale*-General Dentistry Practice & Building. Owner has worked in this location since 1971. Gross Receipts were \$378K with \$139K adj. net income. There are 3 equipped operatories and 3 days of hygiene. Purchase of the building is optional to the Buyer. 100% financing is available for both building and practice. Excellent opportunity for new grad or satellite practice. #14375.
- LINDSAY:** *For Sale*-General Dentistry Practice & building. Gross Receipts \$330K with adjusted net income of \$219K. Owner has operated in present location for 27 years. Office space 1,489 sq. ft., 3 operatories available (2 equipped), Intra-Oral Camera, Soft-Dent software. 3-hygiene days a week. Owner retiring. #14363.
- LIVERMORE:** *For Sale*-General Dentistry Practice. 2009 Collections were \$688K with an adjusted net income of \$287K. There are 4 ops in this nicely updated 1,082 sq. ft. office space. Dextrix software, 6-days/wk hygiene. Owner has been in same location for 36 years with long-term employees. Owner is retiring. #14326
- LOS ANGELES:** *For Sale*-General Dentistry Practice. 1,200 sq ft 4ops, 29 yrs in present location. Gross Receipts \$274K with adjusted net income of \$89K. Owner to retire. #14348
- MARIN COUNTY:** *For Sale*-General Dentistry Practice. This is a small 650 sq.ft. office with three treatment rooms. The practice has a very low overhead of only 48%. 2010 gross receipts were \$179,000 with \$90,000 adjusted net. Practice includes Panoramic X-ray and Easy Dental Software. Refers out O.S., Perio., & Endo. Practice has been in its present location for 30 years. This is an ideal practice for the new grad or satellite practice for the established dentist. Owner is retiring. #14370
- MODESTO-TRACY-STOCKTON 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.
- NEWPORT BEACH:** *For Sale*-General Dentistry Practice. Practice has operated at its present location since 1986. Located in a highly affluent Newport Beach community. Three (3) hygiene days per week. Leased office space with 4 ops. in 1,450 sq. ft. Pano & Practice Works software. #14354.

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- **NORTHERN FRESNO:** For Sale-General Dentistry Practice. This is a perfect starter or satellite practice. Excellent location in North Fresno. Gross Receipts in 2010 were \$173K. Approximately 450 active patients. 3 operatories. Dentrix software. Leased office 1,200 sq. ft. Owner has been accepted to an Endodontic Residency after starting practice 1 1/2 years ago.
- **NORTHERN CALIFORNIA:** For Sale-Endodontic Practice. This Endodontic practice is located in an upscale professional office complex. The owners condominium occupies 1,770 sq ft. There are 4 equipped treatment rooms with an additional 5th room available. Gross Receipts were \$638K with \$239K adjusted net income. Owner will stay for transition to introduce buyer. Owner is retiring. #14251
- **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 3 chair office. 2009 Gross Receipts \$713K with 48% overhead. Owner retiring. Call for Details.
- **OCEANSIDE:** For Sale-Modern looking office. 4 op, office space and equipment only. Belmont chairs. Gendex x-ray system, intraoral camera, approx 1300 sq ft. Low overhead-Rent is \$1,900/month, and it's a 5 year lease. Staff is available for rehire-front desk \$15/hr, assistant 13/hr. Update all the computer systems after purchasing the office in 07. Computers and monitors in every room. #14346
- **PLUMAS COUNTY:** For Sale-3 equipped ops. Space available for 4th op. 1,245 sf office in good location. Gross Receipts \$475K. Practice in present location over 50 years. Owner is retiring. #14318
- **RENO:** For Sale-General Dentistry Practice and Dental Building: 2009 Gross Receipts \$517K with adjusted net income of \$165K. 4 1/2 hygiene days/week. 1,800 sq. ft. with 6 equipped ops. (7 Avail). Dentrix software, Pano. Practice has been in its present location for 40 years. Owner retiring
- **ROCKLIN:** For Sale-General Dentistry Practice. Gross Receipts \$593K in 2010 with \$240K adjusted net income. Office is 1,630 sq. ft., with 4 operatories equipped with fiber optics. Owner has been in present location for the past 13 years. 3 1/2 days hygiene. Intra-Oral Camera, Dentrix software. Owner to retire.
- **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 day hygiene/wk. Digital, Intra-Oral Camera, Dentrix, Trojan, fiber optics, P & C chairs - all less than 5 years old. Owner is retiring. #14327
- **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
- **SACRAMENTO/ROSEVILLE:** For Sale-One of many partners is retiring in this highly successful General Dentistry Group Practice. Intra-Oral Camera, Digital Pano-Dexis, electronic charts, owner Financing. Call for further information. #14334
- **SAN BERNARDINO:** For Sale-General Dentistry Practice. GR \$972K. Practice has been in its present location for the past 35 years. Leased 4,500 sq ft of office space- 12 equipped operatories. Dentrix software, Pano and Cerac. Accepts HMO. Multi-specialty practice. Owner to relocate. #14377
- **SAN DIEGO:** For Sale-General Dentistry practice. Gross Receipts \$414K. Practice has been operated by the same owner for the past 6 years. Leased 950 sq. ft. office with 3 equipped operatories. Dentix software, Intra-Oral camera, Panoramic X-Ray. Owner to relocate. #14356.
- **SAN DIEGO:** For Sale-General Dentistry Practice. 6 ops, Intra-Oral camera, Eagle Soft Software. Office square feet 2,300 with 3 years remaining on lease. 2009 Gross Receipts \$1,448,520, with an adjusted net income of \$545K. Doctor would like to phase out then retire. #14331
- **SANTA BARBARA:** For Sale-General Dentistry Practice. This excellent practice's 2009 gross Receipts \$891K with steady increase every year. Practice has 6 days of hygiene. 1,690 sq. ft., 5 ops, Laser, Intra-Oral Camera, Schick Digital X-Ray, Datacon software. Doctor has been practice in same location for the past eleven years of his 31 years in Santa Barbara. Doctor is retiring. #14333
- **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.
- **SANTA CLARA:** For Sale - BUILDING ONLY: This building is located just west of Westfield Mall and Santana Row. The building has two units. One side is designed and plumbed for dentistry and the other was a law office. There is 3,776 sq. ft. of office space. The dental office is approximately 1,800 sq. ft. with 6 operatories. The building has been recently re-roofed. Excellent opportunity for a startup practice or for the dentist that needs more space. Financing available through various dental lenders. #14368
- **SANTA CRUZ:** For Sale-General Dentistry practice. Gross Receipts \$300K with a 52% overhead. Office is 1,140 sq. ft. 3 equipped operatories. Intra-Oral Camera, Pano, Digital X-Rays, and Dentrix software. Practice has been in its present location since 1980. Owner retiring. #14358.
- **SANTA CRUZ:** For Sale-General Dentistry practice. This excellent practice is centrally located in a professional complex. Office is approx. 1,885 sq. ft., 4 operatories with room for one additional. There are approx. 2000 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
- **TORRANCE:** For Sale-General Dentistry practice. This excellent practice is centrally located in a professional complex. Office is approx. 1,885 sq. ft., 4 operatories with room for one additional. There are approx. 2000 active patients with 6 days of hygiene per week. Practice Pano, Intra-Oral Camera and Easy Dental software. Owner is retiring. Reasonable lease available. #14320
- **TORRANCE:** For Sale - General Dentistry Practice. Gross Receipts \$413K with an adjusted net income of \$203K. 50% overhead. Practice has been in its present location for the past 25 years. The office has been tastefully remodeled. Office is 800+ sq. ft. with 3 equipped operatories. 4 -hygiene days per week. Doctor is to retire. #14369
- **TRACY:** For Sale-Equipment, furnishings, and leaseholds only. In the Central Valley. Fully equipped including 4 Belmont Accutrac chairs, 2 Midmark chair, 6 DCI rear delivery units, 3 Gendex x-ray units, 1 Sonix digital x-ray processor, 1 Statim 5000, 1 Harvey autoclave. 2,800 Sq ft, 6 Ops. New lease available from landlord. #14335.
- **VISALIA:** For Sale- General Dentistry Practice. Gross Receipts \$616K with an adjusted net income of \$ 321K. Office is 1,380 sq ft with 3 equipped operatories, Intra-Oral Camera, Digital X-Rays, Mogo software, equipment & leaseholds look new. 5 years in present location. Owner to relocate. #14347

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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.



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

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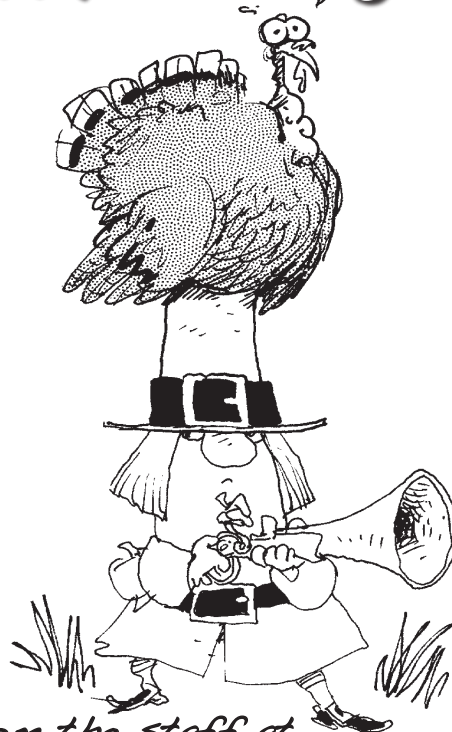
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