

THE Dental Trader

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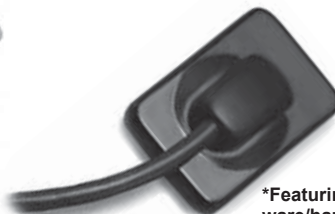
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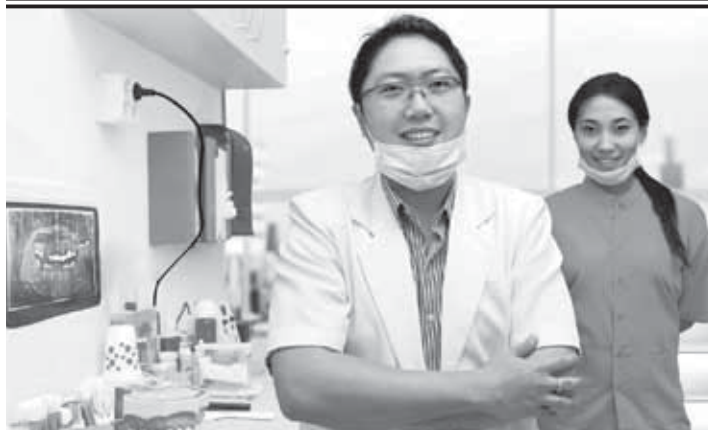
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Friday: 12:30-2:30 “CALIFORNIA DENTAL PRACTICE ACT”
3:00-5:00 “ASSOCIATESHIPS, PARTNERSHIPS, ACQUISITIONS, OOH MY!!!”

Saturday: 12:30-2:30 “CALIFORNIA DENTAL PRACTICE ACT”
3:00-5:00 “HOW TO GROW, MANAGE & SELL YOUR DENTAL PRACTICE”

November 7th 6:00-9:00 – Jason P. Wood | Sacramento Dental Society

“THE LEGAL DEAL OF THE YEAR: \$6K WORTH OF ADVICE FOR
THE PRICE OF ADMISSION”

November 22 & 23rd – Patrick & Jason Wood | CEA Dental

Friday – “CALIFORNIA DENTAL PRACTICE ACT”
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Saturday – “CALIFORNIA DENTAL PRACTICE ACT” &
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Endodontist wanted Beverly Hills 2 days per month. Fax resume
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FRESNO COUNTY

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

KERN COUNTY

BAKERSFIELD #21 Bldg. & Pract. - (10) op comput. G.P. & free stand. bldg for sale. (3) ops fully eqt'd, (3) ops partially eqt'd & (4) additional plumbed not eqt'd ops. Located on a main street w excell. exposure/visibility & signage. Annual Gross Collect. \$500K+ on an easy (2 1/2 - 3) day week. (3) days of hygiene booked 6-12 mos out. Cash/Ins & PPO. Fully eqt'd "removable" dental lab w a full time technician. Seller retiring. **[SOLD]**

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

BAKERSFIELD #27 - Great startup opp. or 2nd office. (4) op comput G.P. in a smaller medical/dental bldg. On a main thoroughfare w signage. (2) ops of new eqt w (2) add plumbed. Cash/Ins/PPO/Denti-Cal pts. Open (1) year p.t. & Collects \$6-\$8K/mos. Seller is moving to be closer to family, but will assist w the transition. **[NEW]**

LOS ANGELES COUNTY

BEVERLY HILLS - Great startup opportunity or 2nd office. (2) ops fully eqt'd. Turnkey office; no charts. In a smaller professional bldg. on a well know main thoroughfare. Seller has had success here, & is moving to larger facilities. **[NEW]**

ENCINO - (4) op comput. G.P. Located in a modern, well known, easily accessible, recently remodeled professional bldg. on a main thoroughfare. Magnificent panoramic Valley views from (3) ops. Cash/Ins/PPO pt. base. Annual Gross Collect \$600K on a (4) day wk. Digital X-Rays & Laser eqt'd. Refers out all Endo. Seller moving, but will assist w Transition. **[PENDING]**

HAWTHORNE - (7) op comput G.P. Located in a free stand, single use bldg, on a main thoroughfare. Exposure/visibility & signage. Large off street parking lot. (6) ops fully eqt'd w 7th op plumbed. Digital X-Rays. Cash/Ins/PPO pt. base. Many walk ins. Pano eqt'd. Pract started (7) mos ago & already collecting \$30K+/mos. Location has been a DDS office for 50+ years. Seller to concentrate on other office. **[NEW]**

So. PASADENA - EMERGENCY SALE! SELLER PASSED AWAY! (5) op comput. G.P. Newer remodeled office & some newer equipt. Fee for Service practice. (8) days of hygiene/wk. 1,500 + active patients. Digital x-rays & central nitrous. 2012 Gross Collect \$1.2M+. 40 years of Goodwill. **[SOLD]**

SANTA CLARITA VALLEY - Cash/Ins/PPO Bread & Butter Practice. (4) ops eqt'd. Located in a medical/dental/professional bldg. complex. Crown & Bridge, dentures & implants. 40+ years of Goodwill. Financials Pending (call for Details). Seller retiring, but will assist with an orderly and successful Transition. **[NEW]**

TOLUCA LAKE - Great startup opp. or second office! (4) op comput. G.P. (2) ops eqt'd w new eqt. (2) add plumbed. Digital x-ray. Located in a free stand. duplex bldg. on a well known main thoroughfare. Cash/Ins/PPO/HMO pts. \$1K/mos cap ck. Collect approx \$10K/mos on (1) day/wk. Seller to concentrate on other office **[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.

WOODLAND HILLS #4 - (9) op comput. G.P. (6) ops of newer eqt. (3) add. plumbed. Located on a main thoroughfare in a busy shop ctr. w excellent exposure, visibility & signage. Cash/Ins/PPO & HMO pts. Mos. Cap Ck approx. \$2K/mos. 2013 Projected Gross Collections \$370K p.t. **[SOLD]**

ORANGE COUNTY

Room for Your Orange County Practice Listing.

RIVERSIDE COUNTY

CORONA - Drop dead gorgeous, beautifully designed & appointed dental spa w all the special touches including: extensive art work, soft colors, french provincial waiting room furniture, free stand. waterfalls, plush carpeting, wood cabinets & flooring. There are (5) ops fully eqt'd w new eqt. In addition, there are two spa rooms, one set up for massage & the other for facials. The office is located in a two story 2,900 sq ft free stand. bldg. w exposure/visibility & signage. The bldg is also available for purchase. Digital x-rays, comput. & Pano eqt'd. Parking is convenient & free in the adjacent lot. Production of \$1.2M on a (4) day week. Owner/Doctor health compromised.

SAN BERNARDINO COUNTY

Room for Your San Bernardino County Practice Listing.

TULARE COUNTY

SAN JOAQUIN VALLEY - (4) op comput. G.P. & Free Stand. Bldg. In a smaller town w limited competition. Cash/Ins/PPO pt base. Annual Gross Collect \$500K on 4 - 4 1/2 days/wk. 28+ years of Goodwill. 10-20 new pts/mos. Seller retiring. **REDUCED.**

VENTURA COUNTY

EAST VENTURA COUNTY - (3) op comput. G.P. Located on a main thoroughfare w some visibility. Fee for Service pts. Pano eqt'd. Very low overhead. 2013 Projected Gross Collections \$500K. **[SOLD]**

OXNARD #7 - (5) op turnkey G.P. office located in a freestand bldg. on a main thoroughfare w some exposure, visibility & signage. (4) ops fully eqt'd. (2) ops are newer & (2) ops are older. (5th) op is plumbed. Very low lease rate. Hispanic area w many walk-ins. Sale includes all eqt, leaseholds, furniture, some instruments & rights to office lease. No pt charts. Reasonably priced for immediate sale. Priced less than build out costs.

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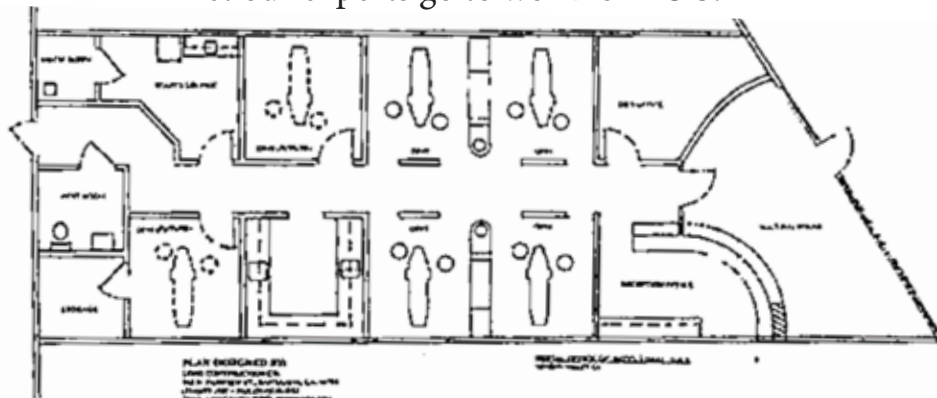
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Jennifer Akagi, DDS - Santa Monica, CA

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CARMEL Mtn/PENASQUITOS—NEW LISTING!! This GENERAL Practice has 3 Ops and is situated in a strip center. Cerec and Laser are included.

CLAIRMONT—Retiring from GP situated in Prof Bldg, on busy thoroughfare. 4 Ops (2 equipped) in approx. 800 sq ft. Primarily PPO.

LA JOLLA—NEW LISTING!! Smaller GENERAL Practice situated in well-known, attractive Prof Bldg. Close to fwy 5 and UCSD. 2 Ops. Nicely appointed office.

LA MESA—NEW!! Well-established (40 yrs) GENERAL Practice in Prof Bldg along busy thoroughfare. 4 Ops, ADEC cabinets and units. Digital Pan and 1 digital X-Ray.

MIRA MESA--NEW!! 20+ year GENERAL Practice has 6 Ops in approx. 1300 sq.ft. Situated on corner of busy intersection. Approx 90% PPO.

OCEANSIDE—OFFICE CONDO FOR SALE. Situated in Medical-Dental Bldg., next to TriCity Hospital. Approx 1980 sq.ft. Lots of natural light!

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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!!

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-Peiman Soleymani, D.D.S., Periodontist Los Angeles, Ca.

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-Mark Davidson, M.D., Los Angeles, Ca.

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-Dan P. Benyamini, D.D.S., Family Practice, Los Angeles, Ca.

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Los Angeles / Carson Area:

Retiree with proximity to LAX. Goodwill of over 20 years! Ideal for first time buyer. Conservative seller working part-time schedule. Low stress / low overhead and seller assistance with transition available. Dont miss out!

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SIMI VALLEY GENERAL PRACTICE FOR SALE: Practice collects \$290,000 per year with a net income of \$122,000 per year on two days per week. The office has three equipped operatories with a fourth that is plumbed but not equipped. Seller refers all endo, all ortho, most oral surgery and all perio surgery. No HMO or Denti-Cal. One day of hygiene per week. Asking \$135,000 – Motivated!

OXNARD GENERAL PRACTICE FOR SALE: Located in a strip center, this practice collects \$445,000 per year on three days per week with a net income of just over \$150,000 per year. No HMO, no Denti-Cal, no marketing and no weekends. Three days of hygiene per week. Three operatories of older equipment.- **PENDING**

RIVERSIDE GENERAL PRACTICE FOR SALE: Seller is retiring after 30+ years of practice. The office is located in a shopping center with excellent visibility although the Seller does no marketing of any kind. The practice collects over \$165,000 per year on three days per week with one and one-half days of hygiene per week. Seller refers out all endo, all perio, all pedo, all ortho and most oral surgery. Three equipped operatories. Motivated! Asking \$92,500.- **SOLD**

DOWNEY FEE FOR SERVICE GENERAL PRACTICE FOR SALE: Long history of goodwill in Downey. Seller works four days per week with no evenings or weekends. Collects \$400,000/year with a solid net income. No Denti-Cal, no marketing and no HMO. Three equipped operatories in a duplex professional building. Seller owns his half of the building and would like to sell it, but will consider a long term lease.

WESTLAKE VILLAGE FEE FOR SERVICE PRACTICE FOR SALE: Thirty years of goodwill! Practice collects over \$435,000 per year with a net income of over \$170,000 per year. Seller refers out all endo, all perio, all oral surgery, all ortho and all pedo under the age of 12. The practice has four full days of hygiene and accepts no HMO or PPO plans. Five equipped operatories. Asking \$395,000.- **SOLD AT FULL APPRAISED PRICE**

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NORTHRIDGE FEE FOR SERVICE PRACTICE FOR SALE: Fifty years of goodwill with the current owner! Practice collects \$580,000/year with a net income of just over \$200,000/year on four days per week. Seller refers out all endo, all oral surgery, all perio and all ortho. There are 3 1/2 days per week of hygiene. The office has four equipped operatories plus one additional operatory that is plumbed but not equipped. Excellent lease terms in a building that is being renovated by the owner. Rent for 1,510 square feet is \$3,164 on a gross lease basis and is fixed for the next 4 1/2 years. Seller is Jewish as are 50+% of the patients. Seller is willing to stay on to assist a buyer with a transition if the buyer so desires. Asking \$440,000.

VALENCIA FEE FOR SERVICE PRACTICE FOR SALE: This practice is ideal for a dentist with a nucleus of patients in the Santa Clarita Valley to merge into this office. The practice has a significant denture component, which the Seller would continue to treat post-sale for a percentage. The percentage paid to a Buyer would cover a majority of the overhead making everything that the Buyer brought to the practice that much more profitable. The office consistently collects over \$250,000 per year with a net income of over \$145,000 per year. The office has 4 equipped operatories with digital x-rays and Practice Works software. Motivated, make offer. Asking \$245,000.

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.

CARSON GENERAL PRACTICE FOR SALE: Three equipped ops in a retail center with good visibility. Seller works 2 1/2 days per week and has projected collections of \$200,000 this year with no Denti-Cal, no HMO and no advertising. Two days of hygiene per week. Seller refers molar endo, pedo, ortho and perio. Asking \$120,000.

HAWTHORNE GENERAL PRACTICE FOR SALE: Practice collections of \$310,000/year on three and one-half days per week. Office has 3 equipped operatories with two additional operatories that are plumbed, but not equipped. Fully computerized with digital x-ray and new digital Planmeca panoramic x-ray machine. Seller is leaving the State.



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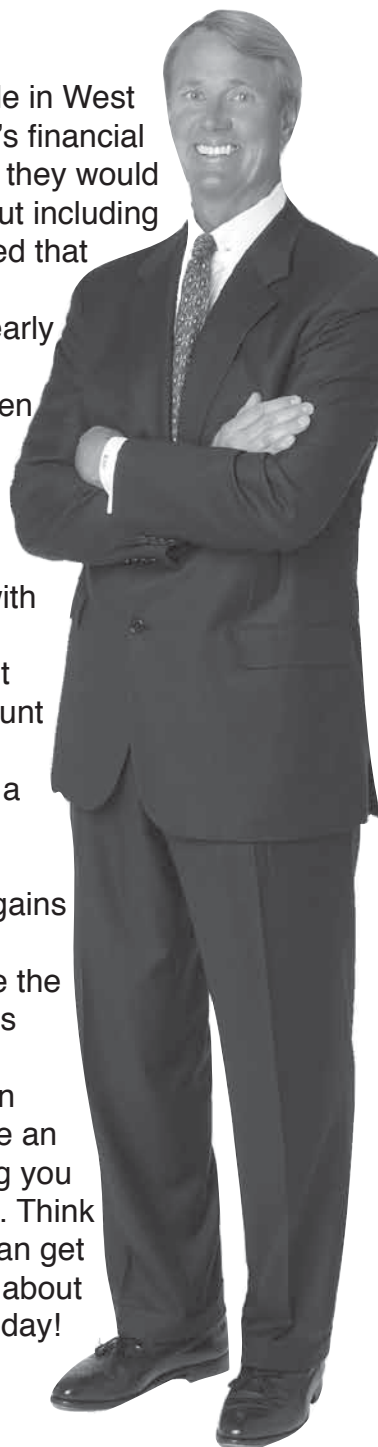
PLANNING MATTERS

This past July, I was listing a dental practice for sale in West Los Angeles. In the process of gathering the seller's financial records, I concluded that between he and his wife, they would have a taxable income of just over \$450,000 without including the income from the sale of his practice. I suggested that we consider putting the practice up for sale in mid-November with the goal of completing the sale in early January. He seemed surprised until I explained to him that if he were to sell his practice this year, given his current projected income, that he would pay an **additional 5% in taxes.**

He had discussed the sale of his practice with his accountant, but had not provided the accountant with all of his current year income. When we had a conference call with his accountant, the accountant acknowledged that if he had known about the amount of "other" income that he would have revised his estimated tax figures for the sale of the practice to a figure roughly 5% higher than before.

With the current "upwardly sliding" rate for capital gains taxes and medicare surcharge taxes, you need to consider the timing during the tax year to maximize the net profit to the seller. We at Lee Skarin Associates want to sell your practice, but not if waiting a few months will save you tens of thousands of dollars in additional, **avoidable taxes.** We consider this to be an integral part of the service that we provide – getting you every possible dollar from the sale of your practice. Think about listing your practice now with a broker that can get you the most from your dental practice sale. Think about calling Kurt Skarin at Lee Skarin and Associates today!

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MILPITAS STARTER DENTAL PRACTICE FOR SALE #M7213M – Located in shopping center on major streets. 3 fully equipped operatories and 1 additional plumbed. Easy access to Freeway 680 & Freeway 880.

FAIRFIELD DENTAL PRACTICE FOR SALE #213FF – Gross ~\$190K. ~1,400 sq.ft., 2 eq. ops, 1 additional plumbed.

New Listing! OAKDALE STARTER DENTAL PRACTICE FOR SALE #ODH96F – Starter Practice located on main street with excellent visibility and signage. 2 fully equipped operatories in approximately 930 sq. ft. in freestanding building.

New Listing! FONTANA STATER DENTAL PRACTICE FOR SALE #FTN917K – Starter Practice located in shopping plaza with excellent street visibility & practice signage. ~1,350 sq. ft., 3 ops. Nearby medical clinics and close to Fwy 10.

SAN BERNARDINO STARTER DENTAL PRACTICE & REAL ESTATE FOR SALE – Single story stand alone building at the intersection with good visibility. 3 fully equipped ops, ~1,163 sq. ft. Close to Fwy 215. Great opportunity!

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

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

ESCONDIDO DENTAL PRACTICE FOR SALE #76ESD – 3 ops, 2 add'l plumbed, ~2,100 sf. Strip mall. Near anchor stores.

PARAMOUNT DENTAL PRACTICE FOR SALE #Z619PM – Gross ~\$560K. Located on busy street in big shopping center with major anchor stores. Great visibility. Mostly Cash/PPO. ~1,200 sq. ft. 4 ops. Easy access to Fwy 710 & 91.

ARCADIA DENTAL PRACTICE FOR SALE #M612AR – Gross ~\$500K. Single story stand alone with big private parking lot building. Located on main street with good visibility. Mostly Cash/PPO. ~1,500 sq.ft., 4 equipped ops.

SAN GABRIEL STARTER PRACTICE FOR SALE #W528SG3 – GP located on main street in Medical Building with other medical offices & Pharmacy with good street visibility. ~1,255 sq. ft., 3 eq. ops and 1 add'l plumbed.

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New Listing! ANAHEIM STARTER PRACTICE FOR SALE #L815A – Busy intersections. ~1,350 sq.ft., 4 eq. ops. Good visibility.

ANAHEIM DENTAL PRACTICE FOR SALE #G228A – Gross ~\$225K. Freestanding building located on busy street. Excellent visibility. Good foot traffic. 4 fully equipped operatories, 1 additional plumbed, ~1,200 sq. ft.

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FONTANA (PEDO) – Modern designed office located in a new single story multi use building with incredible camera system outside as well as internally. Motivated seller owns the suite and is open to sell. 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% Dental. 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. Please contact your CPS Agent for more information. **Property ID #4301.**

IRVINE – 100 % Fee for Service, No insurance. General Practice with heavy emphasis on Comprehensive care in Cosmetics & Implants. This professionally appointed and elegantly decorated 3 operatories practice is just less than 1200 sq. ft and is located in a very busy shopping center with heavy foot traffic. The practice is 100% paperless with the latest digital equipment such as a Cone Beam and Digital X-ray. There is a consultation room, a lab, sterilization room, private office, staff and a utility room. The practice was established in 2010 and the owner practices 3 days/mo. The managing associate practices 2 days/week and one day of Ortho/month and two days of hygiene/wk. The practice averages 30-40 new patients per month with no PPO or Capitation and collects approximately \$55K/month. The associate is interested in working back for the buyer as well as the owner would be available for working back, mentoring and support. Excellent opportunity for a buyer who wants to introduce PPO insurance to an existing practice and open more days. Please contact your CPS Agent for more details to this excellent opportunity. **Property ID #4399.**

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 Dentrix software and digital x-ray in 2,076 sq. ft. suite. Motivated seller is working 4 days/wk with 1 day of hygiene. Monthly revenues of approximately \$36,000. Contact your CPS Agent for more information on this modern designed office. **Property ID #4279.**

WESTWOOD VILLAGE – With over 70 years of goodwill this General Practice is located in a two story professional building next to UCLA. Practice consists of 4 equipped operatories, lab & sterilization combo, x-ray room, storage in basement, dark room, and private office in a ~1,300 sq. ft. suite. Has 5 year to older equipment. Seller work 3 days/wk and sees approximately 10-13 patients/day. Hygienist works 3 days/wk and sees approximately 8-11 patients/day. Income source: 42% insurance & 58% cash. No HMO. 100% patient referral. Have revenues of ~\$58K per month. Grossed \$656,795 in 2012. Projecting ~\$704K for 2013. Buyer's net of \$266K. Motivated Seller will be retiring. Don't miss your opportunity to be in the prestigious community of Westwood Village. For more information, please contact your CPS Agent. **Property ID #4401.**

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BEVERLY HILLS – General/Perio Prosth practice (65%) with emphasis on Perio Surgery & Implants (35%) is located in a prestigious 4 story medical dental building. Motivated seller established practice in 1987 and works 3 days/wk with Prosthodontist 1 day/wk, Prosthodontist 2x/mo and 2 days/wk of hygiene. See approximately 10-15 patients/day. Fee for service. Practice consists of 3 eq ops with Computer Age software in a 956 sq ft. suite. Suite has hardwood floors and great window views. Grossed approximately \$1,012,674 in 2012. Please contact your CPS Agent for more details. **Property ID #4035.**

BOYLE HEIGHTS (GP) – Well established practice with over 50 years of goodwill is located in single story building. Building available for Sale. Seller works 4 days/wk, Associate 1/2 day/wk with 3 days/wk of hygiene. Practice consists of 6 equipped operatories and 1 plumbed not equipped operator, lab, private office, sterilization room and consultation room. Has Dentrax software and Digital X-ray. Office grossed \$420,498 in 2012. Have revenues of ~\$31K per month. Motivated seller will be retiring. Please contact your CPS Agent for more details. **Property ID #4381.**

COVINA - Leasehold Improvements & Equipment Only! From the moment you walk into the practice, you will sense the Seller's pride of ownership. There are three fully equipped treatment rooms, and the office itself is on a raised foundation for easy access for future electrical or plumbing installation. The office has several X-ray units (analog or digital functionality) that are already wired for digital sensors. The lease payments are reasonable with excellent terms. With the flat lease, you can control your costs more effectively, and we have been informed that the landlord is easy to work with. The practice is priced to sell, as the Seller has outgrown the location and has already relocated. This will not be on the market long, so please make your visit promptly – it is ready for occupancy! **Property ID #4355.**

CULVER CITY - Price Reduced! Leasehold Improvements & Equipment Only! Practice consists of spacious 10 equipped operatories. Located on a single story building with private parking above building. On a busy street. Great exposure. In residential area. Motivated seller purchased building nearby. Excellent opportunity for a starter office. Please contact your CPS Agent for more information. **Property ID # 4261.**

HAWTHORNE (GP – Turn-Key) – Well established practice located in a single story medical building. Seller owns building, but not for sale. Seller works 3 1/2 days/wk with Perio Associate 1x/mo. See approximately 8-12 patients/day. Income source: Insurance 70%; Cash 10%; Denti-cal 14% and Capitation 1% (\$500/mo). No advertising. Practice consists of 5 equipped operatories with digital x-ray and Diamond Dental software in a ~2,500 sq ft office. Has 2-15 year old equipment. Monthly revenues of \$19K. Good location in busy boulevard. Please contact your CPS Agent for more details. **Property ID #4369.**

HUNTINGTON PARK - (GP) – Price Reduced! 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. Seller works 1 day/wk and Associate 1 day/wk. Practice consists of 4 equipped operatories in a 1,700 sq. ft. office. Some Cap and Denti-cal. Motivated seller will be moving out of state. Please contact your CPS Agent for more details. **Property ID #4295.**

LOS ANGELES (GP) - Well designed practice in strip shopping center with 5 fully eq. ops in a 1,300 sq. ft suite. Sellers work 3 days/wk. Computerized office with intra oral camera and Dentrax software. Income source: 50% insurance, 29% cash, 20% medi-cal & 1% capitation. Approx. 15 patients/day are seeing with approx. 10 new patients/mo. 20 year of Goodwill. Corner location with heavy traffic flow and great street visibility. Please contact your CPS Agent for more information. **Property ID #2771.**

LOS ANGELES (GP) – Located on a 13 story professional building, this modern designed practice is in a 1,329 sq. ft. suite with 3 equipped operatories. It's a computerized office with digital x-ray, intra oral camera and Open Dental software. Motivated seller works 4 days/wk, Associate every other Saturday with 1 day/wk of hygiene. Sees approximately 8-12 patients/day. Fee for service. Practice in the border of Korea Town. On a busy street with heavy traffic flow. Great office. The only dentist in the building. Amazing view from operatories. Well established practice with over 14 years of Goodwill. Grossed \$652,649 in 2012. Buyer's net of \$246K. Please contact your CPS Agent for more information. **Property ID # 2831.**



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MONTROSE (GP) – Long established practice with over 35 years of goodwill is located in two story building near residential area. Great street visibility. Seller works 4 days weeks and sees approximately 10-12 patients per day. Fee for service. Practice consists of 4 equipped operatories, 1 x-ray room, lab & sterilization combo, dark room, and private office in a approximately 1,250 sq. ft. office. Grossed \$260,959 in 2012 and projection \$264,189 for 2013. Motivated Seller is moving out of state. Great opportunity. Please contact your CPS Agent for more details. **Property ID # 4383.**

PACOIMA (GP) – Leasehold Improvement & Equipment!! Modern designed practice located on a small busy strip mall. Corner location. Lots of traffic. In the newest part of town. Good street visibility. Practice consists of 2 equipped operatories, 1 plumbed not equipped for expansion with Easy Dental 2000 software in a 1,350 sq. ft office. No digital x-ray, but wired. Has reasonable rent. Motivated seller established the practice in 2006. Approximately 7 year old equipment. Active patient charts will be included with the sale. Please contact your CPS Agent for more information. Great opportunity!! **Property ID #4361.**

RESEDA – General practice located on a single story building with heavy traffic flow and excellent signage. Well established practice with over 18 year of goodwill. Office consists of 5 equipped operatories with Easy Dental 2000 software in a 2,000 sq. ft. suite. Seller works 5 days/wk and Ortho Associate 2x/mo. Sees approximately 15-20 new patients/mo. Income source: 70% insurance / 20% cash / 10% Denti-cal. Minimal advertizing. Long term lease. Grossed \$643,978 in 2012. Revenues of \$50K/mo. Buyer's net of \$218K. Motivated seller is semi-retiring. Contact your CPS Agent for more information. **Property ID #4333.**

S. PASADENA (GP) – Long established practice with over 37 years of goodwill is located in a single story dental building. Absentee owner. Associate works 3 days/wk and sees approximately 30 new patients per month. Income source: Insurance ~23% / Cash ~64% / Capitation ~13% (~\$6K in cap checks). No advertising. Practice consists of 5 fully equipped operatories with Easy Dental software in a ~1,900 sq ft office. Has a long term lease. Great location with excellent street visibility. Grossed \$525,452 in 2012. Buyer's net of \$153K. Has revenues of \$46K per month. For more information, please contact your CPS Agent. **Property ID #4371.**

TORRANCE (GP) – Modern designed fee for service practice located in a two story professional building. Corner location with heavy traffic flow. Have over 44 years in goodwill. Practice consists of 3 equipped operatories, 1 plumbed not equipped for expansion, with digital x-ray and Eaglesoft software. Motivated seller works 4 days/wk with 1.5 days/wk of hygiene and sees approximately 12-15 new patients per month. Grossed \$298,176 in 2012. Projecting approximately \$300,833 for 2013. Have revenues of \$25K/mo. Please contact your CPS Agent for more information about this great office. **Property ID #4375.**

TORRANCE – General practice with over 30 years of goodwill is located in a two story professional medical building with ample parking. Has excellent visibility. Retiring seller works 4 1/2 days per week with 3 days per week of hygiene. See approximately 12-20 new patients per month. Practice consist of 7 equipped operatories, 1 plumbed not equipped operator for expansion with Dentrux software in a 2,208 sq ft suite. No digital x-rays. 100% Patient referral. Equipment well maintained and in good conditioned. Income source: ~80% insurance / ~19% cash / ~<1% Capitation (~\$90/mo in cap checks). Grossed \$584,721 in 2012. Projection approximately \$600,960 for 2013. Buyer's net of \$139K. For more information, please contact your CPS Agent. **Property ID #4377.**

TORRANCE – One story well modern front office attached in a huge and very busy shopping center next to home depot, home goods, with lots of foot traffic available for sale. Fee for service turn-key practice. Seller works 2 days/wk and sees approximately 10-15 new patients/mo. Modern décor practice consists of 3 fully equipped operatories with Easy Dental software and digital x-ray in a ~1,200 sq. ft. suite. Most equipment is 1-11 years old. Have revenues of \$14K per month. Motivated Seller will be focusing on primary office approximately 20 miles away. Great opportunity for a GP or Specialist. Please contact your CPS Agent for further details. **Property ID #4391.**

WESTWOOD VILLAGE – With over 70 years of goodwill this General Practice is located in a two story professional building next to UCLA. Practice consists of 4 equipped operatories, lab & sterilization combo, x-ray room, storage in basement, dark room, and private office in a ~1,300 sq. ft. suite. Has 5 year to older equipment. Seller work 3 days/wk and sees approximately 10-13 patients/day. Hygienist works 3 days/wk and sees approximately 8-11 patients/day. Income source: 42% insurance & 58% cash. No HMO. 100% patient referral. Have revenues of ~\$58K per month. Grossed \$656,795 in 2012. Projecting ~\$704K for 2013. Buyer's net of \$266K. Motivated Seller will be retiring. Don't miss your opportunity to be in the prestigious community of Westwood Village. For more information, please contact your CPS Agent. **Property ID #4401.**

PRACTICE SALES, INC.

and Appraising of Dental Practices



Robert A. Palumbo,
Executive V.P./Partner

ORANGE COUNTY

DANA POINT – Great opportunity for a GP or Specialist! Leasehold Improvements & Equipment Only. Office is located in a 2 story dental medical building and on one of the busiest streets in Dana Point. Practice was remodeled a year ago to a Tuscan style. Consists of 5 equipped operatories, lab/sterilization room, dark room, storage room, and private office in a ~1,200 .sq. ft. suite. Motivated seller is moving his office to a larger office nearby. Please contact your CPS Agents now for more details. **Property ID #4397.**

HUNTINGTON BEACH – Turn-key General Practice located in a two story building 5 blocks from the pier. Excellent street visibility and heavy traffic flow. Office consists of 3 eq. ops, 3 plumbed not eq, x-ray room, sterilization room, lab room, private office and storage/file room in a 2,100 sq. ft. suite. Motivated seller work 4 days/wk and sees approximately 5 patients per day. Fee for service. Established office in 1995. Grossed \$230,411 in 2012. Revenues of ~\$18K per month. It's a large office that could expand to Ortho, Endo or Perio. Seller opened to stay and work as part-time. Excellent opportunity! Please contact your CPS Agent for more details. **Property ID #4395.**

IRVINE – 100 % Fee for Service, No insurance. General Practice with heavy emphasis on Comprehensive care in Cosmetics & Implants. This professionally appointed and elegantly decorated 3 operatories practice is just less than 1200 sq. ft and is located in a very busy shopping center with heavy foot traffic. The practice is 100% paperless with the latest digital equipment such as a Cone Beam and Digital X-ray. There is a consultation room, a lab, sterilization room, private office, staff and a utility room. The practice was established in 2010 and the owner practices 3 days/mo. The managing associate practices 2days/week and one day of Ortho/month and two days of hygiene/wk. The practice averages 30-40 new patients per month with no PPO or Capitation and collects approximately \$55K/month. The associate is interested in working back for the buyer as well as the owner would be available for working back, mentoring and support. Excellent opportunity for a buyer who wants to introduce PPO insurance to an existing practice and open more days. Please contact your CPS Agent for more details to this excellent opportunity. **Property ID #4399.**

MISSION VIEJO (PEDO/GP/ORTHO) – Well established Pedo office located in a 3 story dental/medical building. Seller (GP) works 2 days/wk with 2 Associates (Pedo) 3 days/wk and 1 Associate (Ortho) 3x/mo. See approximately 10-30 new patients/mo. Insurance & Cash. Practice consists of 8 chairs in open bay, 2 equipped operatories with Dentrix software and digital x-ray in a 2,166 sq ft office. No advertising. Patient referral only. Grossed \$663,954 in 2012. Have revenues of \$49K/mo. Buyer's net of \$193,072. Motivated seller will be focusing on primary office in L.A. area. Please contact your CPS Agent for more details. **Property ID #4389.**

SAN CLEMENTE (GP) – Modern designed Turn-Key practice located in a 2 story medical building. Consists of 4 equipped operatories, 2 plumbed not equipped for expansion with Eaglesoft software. Sellers works 2 days/wk with 3 days/mo of hygiene. See approximately 8-10 new patients/mo. Will be focusing on their primary office in Mission Viejo approximately 15.9 mi away. For more information, please contact your CPS Agent. **Property ID #4359.**

RIVERSIDE & SAN BERNARDINO COUNTIES

APPLE VALLEY – General practice located on a busy shopping center with excellent signage and heavy traffic flow. Practice consists of 5 fully equipped operatories, 3 plumbed not equipped with Dentrix software and digital x-ray in a 2,000 sq ft suite. Has 18 years of goodwill. Seller works 2 days/wk and Associate works 2 days/wk with 1.5 days/wk of hygiene. They see approximately 40-47 new patients/mo. Income source: Insurance/Cash/Denti-cal/Capitation. Grossed approximately \$582,841 for 2012. BUYER'S NET OF \$199K. Motivated will be focusing on his primary office. Please contact your CPS agent for more information. **Property ID #4349.**

BANNING (GP) – Leasehold Improvements & Equipment Only! Modern designed practice with 3 fully equipped operatories, lab room, sterilization room, and private office in a 925 sq. ft. suite. Located in a one story shopping center. Equipment is approximately 7 years old. Has Dentrix software and digital x-ray. There is a long term lease. Remodeled in 2011. Good signage. Absentee owner. Seller lives out of state. Motivated seller is leaving on sight any active and inactive patient charts. Please contact your CPS Agent for more information. **Property ID #4117.**

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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) – Priced Reduced! 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 \$520K in 2012. Revenues of \$43K/mo. BUYER'S NET OF \$294K. 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. Motivated seller owns the suite and is open to sell. 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. Please contact your CPS Agent for more information. **Property ID #4301.**

PALM DESERT – General Practice established in 1999 is located in one story building with ample parking and excellent signage. This modern designed office consists of 5 equipped operatories with digital x-ray and Practice Web software in a 1,665 sq ft suite. Seller works 3 days/wk with 3 days/wk of hygiene. Sees approximately 12-14 new patients/mo. Income source: Insurance / Cash / Capitation (~\$3,000/mo). 100% patient referral. Grossed ~\$469,961 in 2012. Buyer's net of \$137K. Have monthly revenues of ~\$35K/mo. Motivated Seller will be focusing on primary office in L.A. area. Please contact your CPS Agent for more information. **Property ID #4331.**

PALM SPRINGS – Leasehold Improvements and & Equipment Only! Located in one of the busiest streets of downtown Palm Springs with plenty of rear parking and across the street from a Spa Resort and new Hotel. This practice consists of 4 equipped operatories with Intra-oral Camera and Digital X-ray in a ~2,000 sq ft office. Motivated seller moving office to his existing office nearby. Great opportunity for a start-up practice. For more information, please contact your CPS Agent. **Property ID #4387.**

RIVERSIDE – Well established General Practice with over 50 years of goodwill located is a corner single dental / professional building. Great signage. Modern designed office with 4 spacious equipped operatories, digital x-ray and with Dentrix software in a 1,500 sq ft suite. Seller works 4 days/wk and sees approximately 12-17 patients/day. Fee for service. Grossed approximately \$1,038,634 in 2012. Monthly revenues of approximately \$90K/mo. Buyer's net of \$416K. Motivated seller will be moving out of state. Please contact your CPS Agent for more information. **Property ID #4351.**

SAN DIEGO COUNTY

CHULA VISTA – Price Reduced! Well established general practice located on a store front single free standing building with public parking across the street. Great location in downtown with heavy traffic flow and excellent street visibility. Practice consists of 4 equipped operatories, 1 plumbed not equipped with Practice Works in a 1,300 sq. office. Motivated seller works 4 days/wk and sees approximately 10-15 patients/day. Income source: Insurance/Cash/Some Cap (\$2,000 in Cap checks/mo). Revenues of \$42K/mo. Buyer's net of \$156K. Seller will be retiring. Contact your CPS Agent for more information on this excellent opportunity. **Property ID #4279.**

OCEANSIDE - Leasehold Improvements & Some Equipment! Beautiful office located in an exceptional single shopping center with high traffic flow. It consists of 5 plumbed not equipped operatories, lab/lounge room, sterilization area, storage room, washer/dryer hookup, business office and private office in a 1,500 sq ft suite. Seller recently remodeled. Great opportunity for a GP or Specialist in Oceanside. It's a must see. Motivated seller outgrew and moved to a new location. Please contact your CPS Agents if you want to upgrade your office or be in the Oceanside are. **Property ID #4363.**

RAMONA – General practice consists of 3 equipped operatories in a 1,000 sq. ft suite. Established in 1979 and located in single story strip mall with great street visibility. Busy area. Retiring seller works 4 days/wk and sees approximately 5-10 patients/day. Fee for service. Minimal advertising. Grossed approximately \$206K in 2012 fiscal year. Please contact your CPS Agent for more information. **Property ID #4305.**

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PRACTICE SALES, INC.

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Greg Beamer, V.P.

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 \$471,472 in 2012 with monthly revenues of approximately \$38,000. Contact your CPS Agent for more information on this modern designed office. **Property ID #4279.**

SAN DIEGO (GP) - Beautiful Turn-Key office located in a busy modern single shopping center. Assisted Living Center right behind practice. Absentee owner. Associate work 2 1/2 days per week and 1 Saturday per month. See approximately 25-30 patients per month. Income source: Insurance / Cash / Some Capitation (\$1,000/mo). Practice consists of 8 fully equipped operatories, consultation room, 3 private offices, sterilization room, lab room, storage room, computer room and x-ray room. Has Eaglesoft software and Digital X-ray. Motivated seller established practice 15 months ago. Contact your CPS Agent for more information on this modern designed office. **Property ID #4335.**

SANTA BARBARA COUNTY

SANTA BARBARA COUNTY - With over 80 years of goodwill, this practice is located in a single story professional building. The Seller is making the condominium available for sale. This fee for service practice consists of 3 fully equipped operatories with Dentrux software and digital x-ray. Seller is currently working 5 days/wk and sees ~8-10 patients/day. Grossed ~\$760,200 in 2012 and projecting ~\$830K for 2013. Revenues of ~\$69K per month. Excellent opportunity. For more information, please contact your CPS Agent. **Property ID #4393.**

SPECIALTY OFFICE LISTINGS

BEVERLY HILLS - Perio Prosth practice (65%) with emphasis on Perio Surgery & Implants (35%) is located in a prestigious 4 story medical dental building. Motivated seller established practice in 1987 and works 3 days/wk with Prosthodontist 1 day/wk, Prosthodontist 2x/mo and 2 days/wk of hygiene. See approximately 10-15 patients/day. Fee for service. Practice consists of 3 eq ops with Computer Age software in a 956 sq ft. suite. Suite has hardwood floors and great window views. Grossed approximately \$1,012,674. Please contact your CPS Agent for more details. **Property ID #4035.**

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.**

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I hear alot about Section 179. What is it and how does it apply to me?

Section 179 refers to the tax code section that allows you to accelerate depreciation for fixed asset purchases in the year of purchase rather than writing them off over a period of years. This can be a very effective tax planning tool because it allows you to take a large deduction in the year of purchase which reduces your current taxable income. Examples of qualifying purchases would be for machinery, equipment, computers, certain leasehold improvements, and possibly software. As with many tax laws there are details and concerns that need to be addressed:

Max Deduction - Section 179 allows you to deduct up to \$500,000 of fixed asset purchases in 2013 instead of depreciating the cost over 3-15 years. If tax laws are not extended, that amount is reduced to \$25,000 in 2014.

Requires Taxable Income - You must have taxable income to use Section 179. If you are running your practice at close to a break-even and you obtain a large loan or lease to purchase new equipment you may not be able to take advantage of the accelerated deduction because it will put you in a situation with a taxable loss. The deduction will not be lost, however it will be carried over to a future year where you can actually utilize the expense.

Recapture - If you sell any fixed assets that you previously elected to take section 179 expense on, there could be a negative tax consequence. The recapture rules state that when an asset is sold, any section 179 expense is required to be added back into income and you must re-calculate the gain or loss on the sale had you taken normal depreciation.

When proper planning is performed you can take full advantage of the deduction and avoid the pitfalls described above. Have questions? Call us or email me at danw@whittakercocpas.com.

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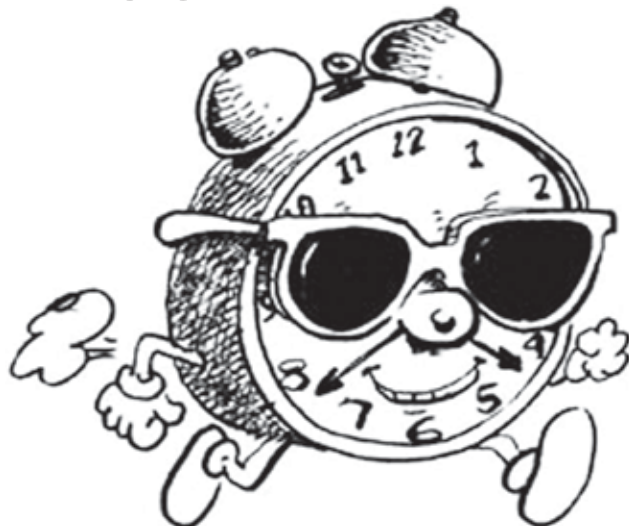
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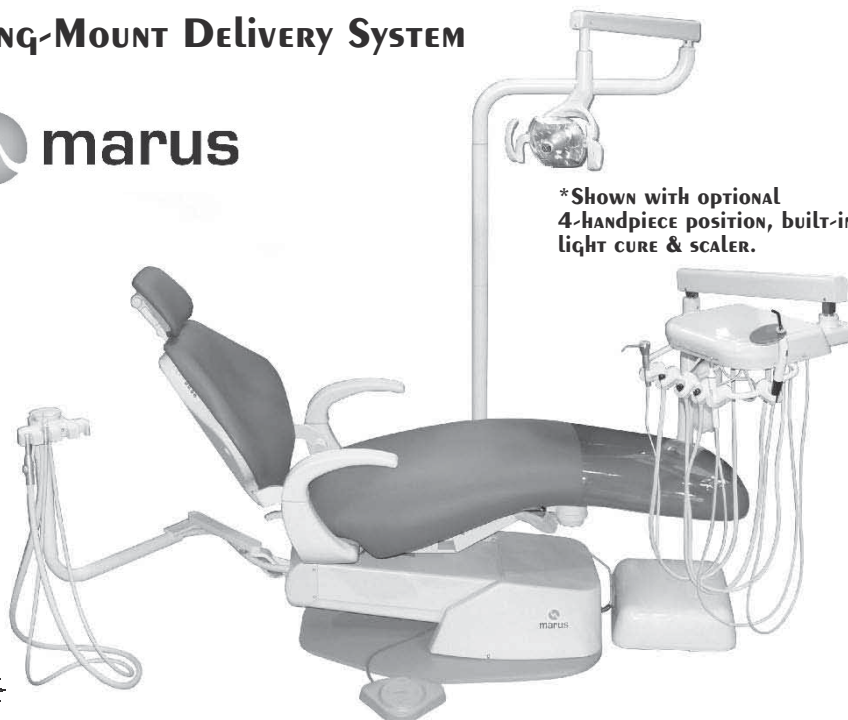
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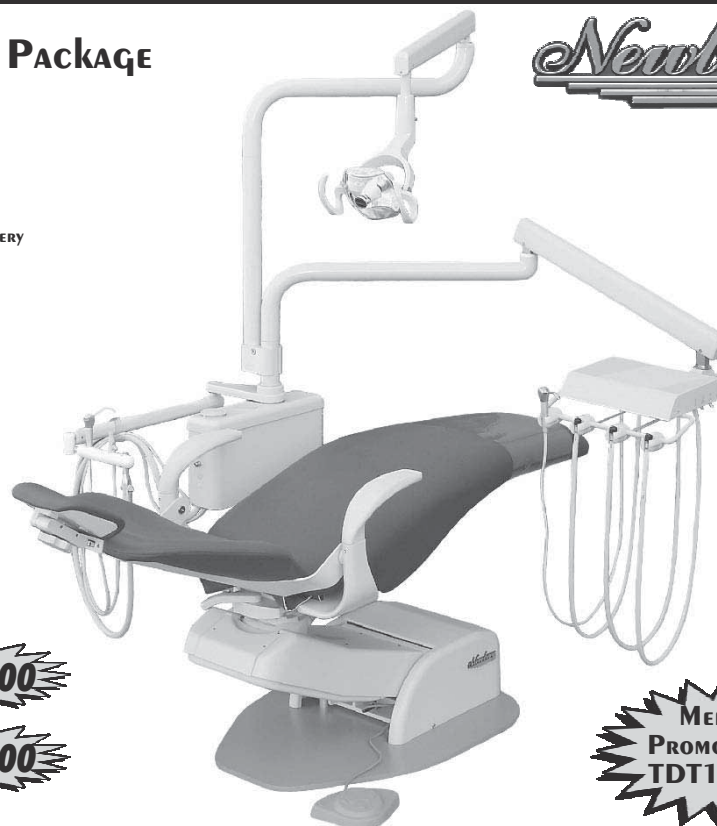
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San Diego Coastal: High-end 3 chair dental practice one block from the beach in prestigious north county! Estimated buyer's net \$232,000.

Northern San Luis Obispo County: Newer building for sale in addition to a great practice.

Santa Maria: Small stand-alone building with a great practice. Excellent potential for growth!

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Coastal Southern California #1062

PEDIATRIC dental practice and office condo for sale, seller is retiring. 2012 revenues \$623,000.

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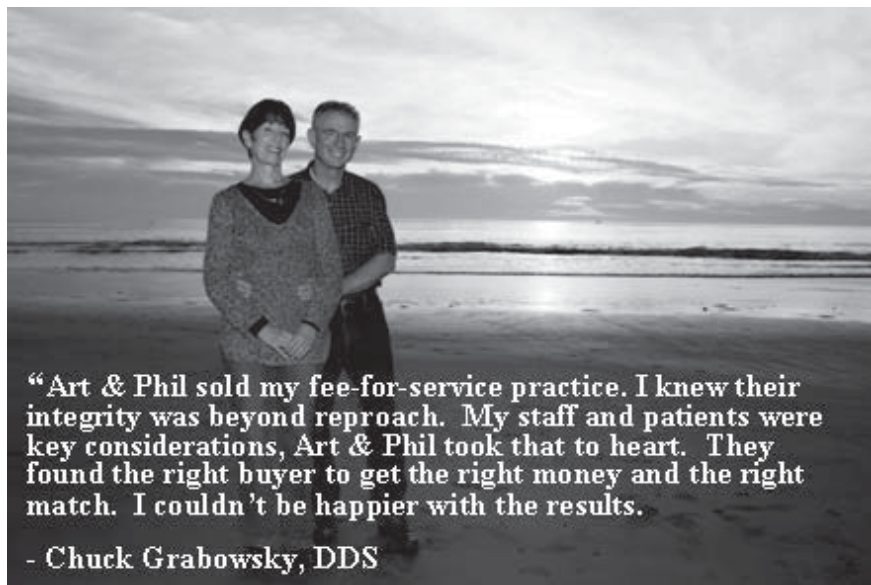
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OFFICE FOR SALE IN 90003 mostly hispanic patients/ 3 ops, large space, low rent/ low overhead/great potential email broadwaydental8880@yahoo.com.

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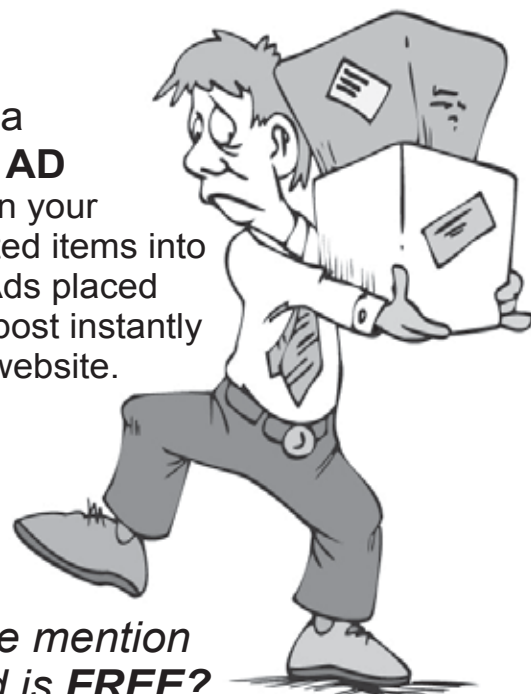
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BAKERSFIELD & SMALL FARM COMMUNITY: 2 General Dentistry Practices 30 min. apart from each other, staff and doctor work both locations. Strong patient base in each practice. Room for growth. Rare opportunity. \$588K gross with \$278K combined adj. net. #CAM557

BISHOP: General Dentistry Practice & Building. 1,800 sq. ft. building. Collections over \$1MM in 2011 with \$387K adj. net inc. 5 Ops, 6 days of hygiene. 100% financing available for both practice and building. 29 years in same location, retiring dentist selling both practice and building below valuation price. #14390

CENTRAL COAST PEDODONTIC: Great location with over 800 new patients in 2012. Gross receipts over \$775K on 4 day work week. 4 Ops, fully equipped. Doctor moving out of area. #CAM546

CENTRAL COAST PROSTHODONTIC: Beautiful area near shopping. Over \$1.1MM in Gross Receipts in 2011. 4 Ops, a full in-house lab with IOS, mill, casting ovens, and ceramic ovens. #CAM535

CHICO: General Dental Practice. Well established practice in free-standing building has 1,800+ active patients with average of 15 new patients per month. 2012 Collections of \$1.4MM with 7-8 days of hygiene. Digital Cone Beam X-ray, Digital X-rays, Lasers, and Dentrux software. Buyer can purchase or lease building. Retiring Owner will consider an associate leading to purchase of practice. In Escrow. #14392

COALINGA: General Dentistry Practice: 3 Ops, 1,100 sq. ft., 1,000 active patients, remodeled in 2011. Owner completing Orthodontic program in Texas while averaging 2 days/week in office. Owner will relocate permanently to Texas when the program is completed. Excellent opportunity for new dentist or an established dentist looking for a satellite office. #CA564

DANVILLE: Professionally designed office located in the affluent community. 5 fully equipped Ops with computers in each room. Digital x-ray, digital Pan., and central Nitrous Oxide/Oxygen. Seller relocating to a new building after 27 years of practice. Photos available upon request. In Escrow. #CA548

FOLSOM/EL DORADO HILLS: General Dentistry Practice. Like new office with 1,200 sq. ft. and 4 Equipped Ops. 2012 Gross Receipts of \$405K with 2 1/2 days hyg/week. Dentrux, Laser, Digital X-rays, and Intra-oral cameras. Owner is selling to pursue other interests. #CA103

FREMONT: General Dentistry Practice. 10 Ops, digital x-ray, digital Pan in 3,050 sq. ft. 4,000+ active patients, PPO/HMO with 2012 Gross Receipts of \$1.2MM with Adj. Net of over \$300K. #CA553

GRASS VALLEY: General Dentistry Practice with Gross Receipts of \$491K with \$130K Adj. Net, 73% overhead. 1,555 sq. ft., 4 equipped Ops, 5 available. Laser, Intra-Oral Camera, Cerec, and Eaglesoft software. Owner retiring. In Escrow. #14379

GRASS VALLEY: General Dentistry Practice. 1,950 sq. ft. office condo available to purchase. 2012 Gross Receipts of \$443K on 3 days/wk. 6 Ops, 3 days hygiene, Dentrux software, Pano, Laser, Intra-oral Camera, long- time cash practice. In Escrow. #14372

GREATER CHICO/REDDING: General Dentistry Practice. Owner retiring. Well-established, 3 op office with Intra-oral, Pano, Imaging System, and Patient Education software. 2012 Gross Receipts of \$252K+. #CA104

GREATER SACRAMENTO: Associate to Owner Opportunity. 2012 Gross Receipts of \$879K. Well-appointed 1,400 sq. ft. office with 5 Ops, Intra-oral Cameras, Laser, Cerec, 4 days hygiene, Sofident software. Associate to work 2 days a week in 2013 & 2014 then purchase practice. Equipment about 5 years old. Owner to work back 2 days per week for 2 years after purchase. In Escrow #CA525

GREATER SACRAMENTO: General Dentistry Practice & Building. 2,316 sq. ft. with 6 Ops. EZ Dental, Pan, 8 days hyg./ week. \$900K average prod. last 3 years. Very nice office in a great location. In Escrow. #CA560

GREATER SACRAMENTO ORTHODONTIC: Like-new practice in 2,300 sq. ft. office with extensive leasehold improvements and 6 chairs. 220 active patients in Phase I. Call for additional information. In Escrow. #CA551

HOLLISTER: FACILITY ONLY: Great shopping center location, 3 Ops and 2 more plumbed with cabinets. Adec chairs, units, and lights, Dexis, Easy Dental, and Pano in approx. 1,800 sq. ft. Owner relocating. #CA563

MILPITAS: General Dentistry Practice: This 1,440 sq. ft., professionally designed office is located on a major thoroughfare in the business district. 4 Ops with Intra-oral cameras and computers in each op. plus a Pano X-ray. Great upside potential for a young and energetic buyer. Owner retiring after 46 years. In Escrow. #CA562

NORTH OF SACRAMENTO: General Dentistry practice with 5 Ops in 2,050 sq. ft. suite, 2012 Gross Receipts of \$1.2MM+ with overhead of only 54%. Dentrux, Intra-oral Cameras, Digital X-ray, Imaging System, and Pano. Practice established at current location for over 15 years. #CA106

NORTH OF SACRAMENTO: General Dentistry Practice. 2012 Gross Receipts of \$521K in well-designed, 1,650 sq. ft. office with 4 Ops. Low overhead of 52%, 4 days of hygiene, Easy Dental software. 1,600+ patients. Most Specialty work referred out. Owner retiring. #CA528

NORTH OF SACRAMENTO: General Dentistry Practice: Owner retiring. 2012 GR of \$515K on 32 hour week, 37 weeks per year. EZ Dental software, Pan., Fiber Optics. Newly remodeled with 4 equipped ops, 5 available. Approx. 1,500 active patients. 20 hours hyg. per week. Building available for purchase. #CA558

RIDGECREST: General Dentistry Practice and Dental Building. 4 Ops in 1,536 sq. ft. Owner has worked in same location for 32 years and is retiring. This small practice grossed \$175k in 2012. Pictures of the building are available upon request. Lots of potential. #CA523

SAN JOSE: FACILITY ONLY: Elegant Blossom Valley office with 6 ops in approx. 3,700 sq. ft. Digital X-ray, computer workstations in every room, Reception w/flat screen TV, equipped business office, sterilization, and conference room. Great start up location or satellite office. Full inventory and photos available. #CA565

SACRAMENTO: General Dentistry Practice. 2012 Gross Receipts of \$642K with low 54.2% overhead. 8 available Ops, with 7 equipped in 2,400 sq. ft. office/ building, located in one of Sacramento's historic, well established neighborhoods. In Escrow. #CA549

SALINAS: General Dentistry Practice with 4 Ops. in approx. 1,275 sq. ft. 2012 Gross Receipts of \$226K on reduced schedule. Refs: Endo, Perio, OS, and Ortho. Great upside potential. Owner retiring after 34 years. #CA552

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SAN RAMON FACILITY ONLY: Great location, includes equipment, leaseholds, and furnishings only. 1,400 sq. ft. with 4 equipped Ops and 2 additional plumbed rooms. #CA511

SANTA CRUZ COUNTY: ILLNESS FORCES IMMEDIATE SALE: General Dentistry Practice. 2012 Gross Receipts of \$465K on 4 day week. 5 Ops. in approx. 1,500 sq. ft. suite. 3 days of hygiene/week and 12 new patients/month. CAD/CAM, Intra-oral Cameras, Pano, and Datacon software. Owner has been in same location for 32 years and will help Buyer during the transition. #CA105

SANTA CRUZ ENDODONTIC: Attractive, 850 sq. ft. office; ideal for the established Endodontist looking for a satellite practice. Owner will work for new buyer 1-1½ days/week. The practice is located in a large medical/dental complex. 2 ops with Schick Digital X-rays. Gross Receipts have been \$350K-\$400K with only 55% overhead. #CA102

SOQUEL: General Dentistry Practice. 1,100 sq. ft. in prof. building. Gross Receipts of \$338K on 2 days per week with aver. 10 new patients per mo. 3 Ops with Schick Digital X-ray and Dentrrix. #CA550

TURLOCK: General Dentistry Practice. 2012 Gross Receipts over \$950K with only 54% overhead. \$444K Adj. Net inc. 8 days of hygiene, Intra-oral Camera, Pano, digital x-rays, and Dentrrix software. Owner retiring. In Escrow. #CA506

WALNUT CREEK PROSTHODONTIC: 3 Ops, fully equipped, 2-desk laboratory, admin. office, and private office near a retirement community. Doctor retiring, 28 years in the same location. #CAM540

SOUTHERN CALIFORNIA LISTINGS

ANAHEIM: General Dentistry Practice with 3 modern Ops in a professional building. Gross receipts of \$423K with Adj. Net of \$140K. Seller is retiring and refers out most specialty procedures. Growth potential! #CA101

CERRITOS: General Dentistry Practice with 7 Ops, 6 fully equipped, 1 plumbed in a 1,500 sq. ft. suite with digital x-rays and SoftDent software. Practice has been established for 39 years and is near shopping, residential and freeway. \$140k adjusted net of \$408k of collections. Most specialty work is referred out, room to grow. #CA100

COASTAL ORANGE COUNTY: Retiring doctor spent \$500K in 4 new Ops of Pelton & Crane chairs

and cabinetry in addition to the tenant improvements. Dentrrix and Dexis, Digital Pan. Close to the ocean - dream location! Gross collections over \$600K in 2011 and \$500K in 2012. Practice #CAM566

COASTAL ORANGE COUNTY: High-end general dentistry practice. 2 year old 1,800 sq. ft. 4 Op office. High-end Pelton & Crane equipment, Kavo electric handpieces and implant Systems. Dentrrix and Dexis. Implants are about 46% of business. 2011 Gross Receipts were \$1.2MM. In Escrow. #CA520

COASTAL ORANGE COUNTY PERIODONTAL: Prof. Bldg. near freeway. 2011 Gross Receipts over \$400K. 5 Ops, fully equipped. Retiring doctor works 3 day wk w/ 4 days of hygiene. #CAM533

INDIAN WELLS: General Dentistry Practice in area for 3+ yrs. with strong emphasis in TMJ. 4,000 sq. ft. suite built 2 yrs. ago w/ 6 Ops, all new equipment and fixtures. 2011 Gross Receipts were over \$350K w/ 1 Dr. day per wk. CMT Pan/Ceph machine and lecture room. #CAM530

LANCASTER: General Dentistry Practice - This 4 op office is located on the second floor of an attractive Medical-Dental building. Gross Receipts of \$676K with \$174K adj. net. Dentist is retiring after 39 years. 4 days of hygiene. 2,360 sq. ft. w/ 4 Ops and room for more. 4 days of hygiene. Asking price has been lowered! #14376

MURRIETA: General Dentistry Practice with 5 fully equipped Ops. Softdent software and digital x-rays with three sensors. Practice had 2012 Gross income of \$1.5MM and \$875K Adj. Net Income. Practice has 8 days of hygiene per week and has been established over 20 years in this family community. #CA107

MURRIETA: General Dentistry Practice - Tastefully decorated 1,300 sq. ft. suite with 4 Ops. Pan/Ceph and Easy Dental software. 2012 Gross Receipts over \$530K w/ \$213K adj. net. #CAM544

NEWPORT BEACH: General Dentistry Practice with 3 equipped Ops. High-end equipment less than 10 years old and includes ADEC chairs, Kavo handpieces, 2 Dexis sensors, and Dentrrix software. 2012 Gross Receipts \$350K on 3 1/2 days/wk. Located near hospital in a desirable area. In Escrow. #CAM534

NEWPORT BEACH: General Dentistry Practice with 4 Ops near Newport Center/ Fashion Island. Dentrrix software, gross Collections of over \$265K with \$58K Adjusted Net. Seller refers out most specialty work, room to grow. #CAM559

NORTH SAN DIEGO COUNTY: General Dentistry Practice. Free-standing building in desirable area. 12 equipped Ops. CAP and PPO contracts. \$1.2MM in collections with \$405K adj. net. Large legacy practice with 35 yrs. goodwill. #CAM555

NORTH ORANGE COUNTY ENDODONTIC: 5 equipped Ops and 3 Zeiss wall-mounted microscopes. Practice has been established for approximately 30 years and utilizes PBS Endo software. Gross Receipts of \$370K and an Adjusted Net of over \$172K on a 3 day week. #CAM561

ORANGE: General Dentistry Practice in professional building in central location near Anaheim Hills/Villa Park. 2012 Gross Receipts \$830K. 5 fully equipped ops. Retiring doctor has 47 years of goodwill. In Escrow. #CAM543

ORANGE COUNTY PERIODONTAL: Convenient first floor location. Near freeway, hospital and shopping. 2012 Gross Receipts of \$450K on a 4-day week. Practice has 5 Ops, fully equipped, and 1 add'l plumbed Op. Doctor moving out of state. #CAM536

SAN GABRIEL VALLEY: General Dentistry Practice. 2012 Gross Receipts over \$570K on 3 1/2 day week. 4 Ops with laser and digital radiography. In Escrow. #CAM541

SAN JUAN CAPISTRANO: General Dentistry Practice with 4 Ops, fully equipped with digital x-rays. Gross Receipts of \$650K in 2012. Doctor retiring after 28 years. #CAM539

SOUTH ORANGE COUNTY: General Dentistry Practice with 5 Ops, 4 fully equipped. EagleSoft, laser, digital x-rays, and an intra-oral camera. Most specialty work referred out. 2012 Adj. Net of \$324K on \$793K Collections. In Escrow. #CAM556

YORBA LINDA: General Dentistry Practice. Well-appointed office in prime location in family community. 5 Ops with 3 days of hygiene and 3 doctor days per week. Practice established for 28 yrs. In Escrow. #CAM531

OUTSIDE OF CALIFORNIA

HAWAII (Maui): General Dentistry Practice. Gross Receipts of \$636K. 4 Ops in 1,198 sq. ft. Pano, Laser, Intra-oral Camera, Fiber Optics, 2 1/2 days hygiene. Owner retiring. Don't miss this opportunity to live and work in paradise. #20101

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Presentation Synopsis

The morning presentation relates the most fundamental and unchanging endodontic issues—pulp, dentin, root, and root canal anatomy—to principles of treatment, simplifying our choices among evolving procedural technologies.

A diagnostic regimen is shown that can definitively rule endo in or out, and if pain is of endo etiology, it can definitively discover which tooth is referring the pain. The use of cone beam CT imaging is shown as a diagnostic as well as a treatment planning tool, finishing with a logical plan that clinicians can use when considering whether to save the tooth with further treatment or to replace it with an implant fixture.

The afternoon presentation shows Dr. Buchanan's most current treatment methods, shown in HD through clear tooth replicas and during treatment of live patient cases. Procedures covered include guided-access cavities, rotary negotiation, shaping canals with one to three files, bug-jarring irrigation and 3D obturation accomplished in seconds.



About Our Speaker

L. Stephen Buchanan, DDS, FICD, FACD

Dr. Buchanan, is a diplomate of the American Board of Endodontics and an assistant clinical professor at the post-graduate endodontic programs at USC and UCLA. He maintains a private practice limited to endodontics and implant surgery in Santa Barbara, California and is the founder of Dental Education Laboratories, a hands-on training center serving general dentists and endodontists, upgrading their skills in new endodontic and implant technology.



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IRVINE - Gr-1.2 2012 On sch to do 1.3 plus 2013 --BEAU PRESTIGIOUS 5ops ABSENTEE SELLER TO COACH OWN MGR 90 days or more to assure smooth transition FP one million Buyer can net \$400K to \$500k first year. over 50np/mo.

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