

THE Dental Trader

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Dental Office Wanted Cupertino area. Either with or without patients, about 1000 to 1300 sq ft. Please contact 562-746-2776.

Dental Equipment for sale Peripro film processor, Intra oral cameras, 2 head Compressor & vaccum, model trimmers. all hardly used. call 949-533-2494.

Experienced locum dentist available in Fresno.vacation, illness, maternity leave. keep your practice open. Call 559-681-0164. willing to travel.

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Looking to buy a 4 tank rolling nitrous unit. Will pickup. Please email info to bruinpedo@gmail.com or call (310)985-0880.

G.P. Practice for Sale in Marin County Gross Production 2009 – 1.08 million. Projected 2010 – 1.25 Seller relocating but will help buyer transition. Cerec Machine included in sale, 5 operatories Asking Price: \$900,000, if interested: nocaldds@yahoo.com.

Midmark M11 sterilizer Used and works perfectly \$2000 obo 949-307-8448.

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- **APTOS:** For Sale - General Dentistry Practice. Highly desirable location. 2008 Gross Receipts over \$1Mil. w/adjusted overhead at 51%. 3 operators in 1,000 sq ft. Pano & Modi computerized software. 9-hygiene days per week. Practice operated for past 33 years in same location. Open 5 days a week. Owner willing to work back for new owner 2 days/wk. #14305
- **ATWATER:** For Sale - General Dentistry Practice. Gross receipts \$177K with adjusted net income of \$67,495. Practice has been in its present location for the past 30 years. 1,080 sq ft. 2-equipped operatories. Owner to retire. #14307
- **CENTURY CITY:** For Sale-Office Space, equipment and leaseholds only. Opportunity for low cost startup practice and or satellite. Asking \$100K.
- **CITRUS HEIGHTS:** For Sale-General Dentistry Practice. Well-designed 6 operatories with 2,300 sq. ft. office in professional building. Desirable location. 2-3 days hygiene. Owner is retiring. #14311
- **EL SOBRANTE:** For Sale-General Dentistry Practice: Ideal for recent grad or DDS looking for satellite practice. 3 ops. w/potential of 5. '08 receipts \$330K, adj. net income \$124K. 3 days of hygiene, Pano-Easy Dental software. 1,300 sq. ft. Seller is retiring after 35 years in same location. #14302
- **FRESNO AREA:** For Sale-Exceptional General Dentistry Practice. This outstanding practice has annualized collections of \$1,921,467, \$798K adj. net income. The office has Dentrinx, Laser, Intra-oral camera, digital x-ray and Pano. Bldg. may be avail. for sale. Owner is retiring. #14283
- **FRESNO:** For Sale-General Dentistry IV Sedation Practice. Collections \$1,064,500. Seller looking for either an outright sale or a buyer to purchase 1/2 of the practice. Buyer will need IV sedation skills or have been trained to provide IV sedation. Facility 1,500 sq. ft. w/5 equipped operatories & 7 days of hygiene. #14250
- **GRASS VALLEY:** For Sale-This Periodontal Practice is located in a very desirable growing community. Practice has been in its present location for the past 28 years. Office consists of 1,500 sq ft 3 ops, Intra-oral camera. Practice has 5 days of hygiene. #14272
- **LAGUNA BEACH:** For Sale - General Dentistry Practice. 2008 Gross Receipts \$898K. 4 operator (5 ops available) 2,000 sq. ft. office. There are 4 days of hygiene. Practice has been in the same location for approx. 16 years. Owner is retiring.
- **LAGUNA HILLS:** For Sale - General Dentistry Practice. Owner aquired practice in 1992. Office remodeled in 2004. 3 days of hygiene, 1,324 active patients, 20 new pts/month, 6 operatories, Eagle Soft software. Receipts were \$868 in 2008. Wonderful location.
- **LAKE FORREST:** For Sale - General Dentistry Practice. This 4 operator, 1,200 sq. ft. office had gross receipts of 1.2 million in 2009. There are 5 days of hygiene and approx. 2,000 collective patients. Approx. 10% of receipts are from two HMO plans. Seller has practiced in the same location for approx. 30 years. Owner is retiring.
- **LOS ANGELES:** For Sale - General Dentistry Practice: This practice 80% Denticol and has approximately 2000 active patients. Owner has operated in same location for 31 years. 2009 receipts were \$709,000. 6 equipped tx rms, laser, intra-oral camera Pano and Ceph. Call for details.
- **MODESTO:** For Sale - General Dentistry Practice. 5 operatories, 32-years in practice. Gross Receipts \$884K w/adjusted net income of \$346. Dentrinx, Cerec, and Intra-oral camera. Owner to retire. #14308
- **MURRIETA/TEMECULA:** For Sale-2009 receipts were \$648,000. This 4 op. 4,500 sq. ft. office space with 4.5 days of hygiene. Average age of Dental Equip is 7 years. #14313
- **NORTHERN CALIFORNIA:** For Sale- Pediatric practice. Owner has operated in same location for 32 years. Approx. 1,760 active patients, 1,160 sq. ft., panoramic X-ray, Dexis Digital and Dentrinx software in this 5-chair office. 2009 Gross Receipts \$713K with 48% overhead. Owner retiring. Call for details.
- **NO. CA WINE COUNTRY: ENDO PRACTICE** For Sale-GR 958K adj net \$673K 4 Ops, 1,500 sq ft. Overhead 29% Owner to retire #14296
- **OROVILLE:** For Sale - General Dentistry Practice. Owner dentist recently deceased. 2009 collections \$770K. Very nice stand alone dental building with basement. 7 ops digital x-ray 5 days of hygiene. Bldg 3,000 sq ft Basement 540 sq ft. Temporary Dentist in place. #14310
- **PALM SPRINGS:** For Immediate Sale - General Dentistry Practice. 2008 Gross Receipts \$306K with adj. net income of \$346K. Highly desirable location with 4 ops. Laser, and Intra-oral camera. 5 days of hygiene. Owner recently deceased.
- **PLUMAS COUNTY:** For Sale-3 equipped ops. Space available for 4th op. 1245 sf office in good location. 2009 gross receipts \$475K. Practice in present location over 50 years. Owner is retiring.
- **PORTERVILLE:** For Sale-One of two partners is retiring in this highly successful General Dentistry Practice. Receipts \$2Mil. adj. net \$1,257,000. 2,000 sq ft 6 ops. Intra-Oral camera, Pano, Dentrinx. 10 days of hygiene. #14291
- **RED BLUFF:** For Sale-General Dental Practice "REDUCED PRICE" Facility overlooks the Sacramento River, 3,500 sq ft, has 8 ops, 10 hygiene days. Appraised Value or Best Offer. Historically Gross Receipts have been over \$1 Mil per year. 100% financing available. Sale of Building (optional) #14252
- **REDDING:** For Sale-Owner looking for Assoc. trans. into Partnership w/Buy-Out. GR \$1 Million dollars income \$436K. 5.5 days hygiene, 2,200 sq. ft. #14293
- **RENO: FOR IMMEDIATE SALE DECEASED DENTIST** - General Dentistry Practice. 20 ops, 17yrs. present location '07 GR \$763K with adj. net of \$263K w/65% overhead. Bldg. also for sale. Owner deceased.
- **ROSEVILLE:** For Sale-General Dentistry Practice. 2008 Receipts \$834K with adjusted net income of \$297,218. 64.4% overhead. Practice has been in this present location for the past 7 years. 13-15 New Patients a month. 6-treatment rooms in 2,100 sq ft. Laser, Intra-oral camera, and digital radiography. Owner relocating out of office.
- **SAN FRANCISCO:** Financial District 4 ops, 1,500 sq. ft. MERGER - Buyer needs to bring in Pt. base #14288
- **SAN FRANCISCO:** For Sale-Patient Base for Sale-Owner passed away last June and the practice has continued on 4 days a week with an associate. Lease can't be renewed. There are approx. 1,000 active patients in the practice. The patient base can be purchased at no risk to buyer since the purchase price is paid according to the receipts collected on the patients that transfer. #14312
- **SAN DIEGO:** For Sale-General Dentistry Practice. This office is plumbed for 4 ops. 3 ops. are equipped with Promo Equipment. Lease is \$2,200 per month. 2009 receipts were \$185,645. PPO and Fee for service practice.
- **SAN DIEGO/CITY HEIGHTS:** For Sale-General Dentistry practice. Owner has operated in same location for 12 years. Approx. 1,000 active patients, panoramic X-ray, Intra Oral Camera, in this 3-chair office.
- **SOUTH LAKE TAHOE:** For Sale-General Dentistry Practice. Office is 647 sq ft w/5 ops. Practice has been in its present location for the past 26 years. Owner to retire. #14277
- **TORRANCE:** For Sale- General Dentistry Practice: Owner has operated in same location for 20 years. Approx. 1,000 active patients, 1,080 sq. ft., Brican System, and Camsight software in this 2 equipped, 3 available-chair office. 2009 Gross receipts \$434K with 38% overhead. Owner relocating.

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Irvine G.P. Practice \$895,000, 2009 Collections – 1M+. 5 beautifully equipped operatories, Seller will stay on to assist buyer in transition. Stable, long term patient base. If interested, please email theoadds@yahoo.com.

SELLING two units (good condition), stools, compressor (large, oil-less, two-head), x-ray chairs, office chairs, cabinets. OFFER santa barbara 805-901-4610.

Laguna Hills G.P. Practice \$275,000. Implant focused practice. 4 ops! Stable patient base near Leisure World. Seller retiring due to illness. 2009 Production - \$385,000 on limited schedule! Ocdent00@yahoo.com.

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Westminster, CA Nice Practice for Sale. Ideal location for Vietnamese patients. 1k sq. feet, 3 operatories. Fully equipped. asking price of 175K. For more info. call 714-595-4970, or email elle331@yahoo.com.

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Impregum Penta Soft (Espe)			\$178.99
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PRACTICES FOR SALE – June, 2010

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SANTEE-JUST LISTED!! – Doctor retiring from this **GENERAL** Practice established in 1971. Currently practicing approximately 20 hrs per week. PPO and Cash Patients. Situated in freestanding building along major artery in growth area. 6 Ops in 1900 sq. ft.

SAN DIEGO-MIRA MESA – **GENERAL** Practice located along busy thoroughfare in residential neighborhood, in strip center. 3 equipped Ops. in approx 950 sq. ft. Insurance and Cash patients.

SANTEE – Very well-established **GENERAL** Practice situated in single story Professional Bldg. ALL Fee-for-Service (insurance and cash). 4 Ops. Equipment in excellent condition. Very consistent revenue. Very high quality practice.

SOLANA BEACH – TENANT IMPROVEMENTS & EQUIPMENT. Approx 1000 sq.ft. office in single story Prof Bldg. near 5 freeway. 3 equipped Ops plus Panorex. Price **REDUCED** to only 35K!!

SAN DIEGO-CARMEL VALLEY – Seller relocating his practice. TENANT IMPROVEMENTS & EQUIPMENT. 5 Equipped Ops. + 1 Plumbed in approx 1724 sq. ft. Turn-key Opportunity in Outstanding LOCATION!! Offered for 95K for quick sale. **SELLER MAY FINANCE!!**

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Legal Tip: Sellers Can your C corporation avoid double taxation of your goodwill allocation? Attorney Robert W. Olson, Jr., 805.963.1120, www.transdental.com.



Timothy G. Giroux
DDS/Broker

ASK THE BROKER

Question:

Do we need an escrow in a practice sale?

James T., DMD

Great question!!! My personal opinion is that it is generally a good idea, if not a **MUST!** A professional Title Company at "arm's length" is best suited for the job. Title Companies normally perform all the lien searches, clean up all liens, ensure that the employment taxes and personal property taxes are paid, pro-rate taxes and any pre-paid expenses, then produce the "Bill of Sale". The Title Company also gathers all contractual information, deposits the monies, then wires funds or cuts cashier's checks at the close of sale.

This entire process costs approximately \$1,600 to \$1,800. The cost is split equally between Buyer and Seller. I believe this is a very valuable and worthwhile investment because it ensures a clean transaction for the benefit of both parties. Arguably, this is a great benefit to the Buyer because it guarantees that the Buyer does, in fact, own the asset they just purchased "free and clear" of any liens or encumbrances. It also helps the Seller in a future dispute if there is ever a question whether the Seller had the right to liquidate the asset without paying off other debts.

Oftentimes a Lender will "net fund" a dental practice in the course of a sale, acting as the escrow holder themselves. This can work because the Lender will run the lien searches to make sure that the lender is in first position. However, I have personally been involved in at least three transactions over the last five years where escrow services provided by the lender were not thorough enough to provide proper protection for the Buyer or Seller.

At Western Practice Sales, we take great pride on completing "clean" transactions. If I were a Buyer, I would absolutely insist on a professional Title Company completing the escrow, not the broker or attorney. If an issue does arise, you will have a national Title Company that will endorse their Bill of Sale.

Timothy G. Giroux, DDS is currently the Owner & Broker at **Western Practice Sales** (westernpracticesales.com) and a member of the nationally recognized dental organization, ADS Transitions. A graduate of Creighton University, School of Dentistry (1983), he and his wife, Mona Chang, DDS (LLUSD 1984) were in private practice together for 15 years in Scottsdale, AZ, before establishing their home in northern California.

Questions? Email them directly to **Timothy G. Giroux, DDS** : wps@succeed.net or Call **800.641.4179**

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Irvine irvine leasehold with partnership option. royatoomarian@yahoo.com.

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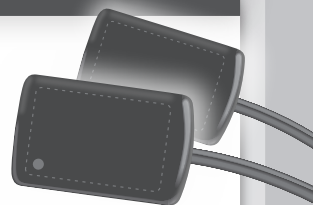
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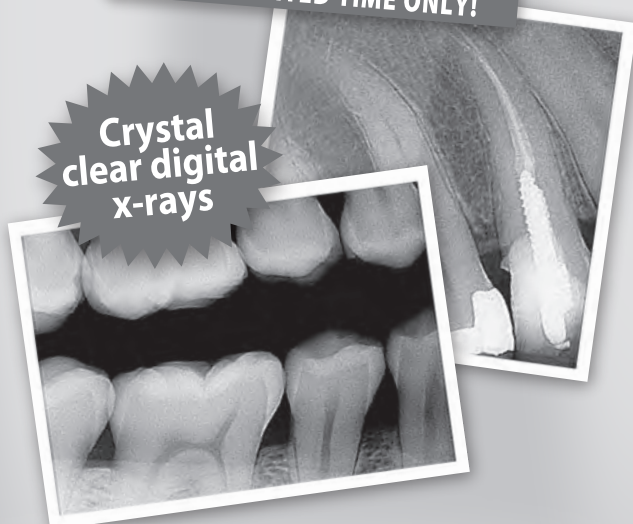
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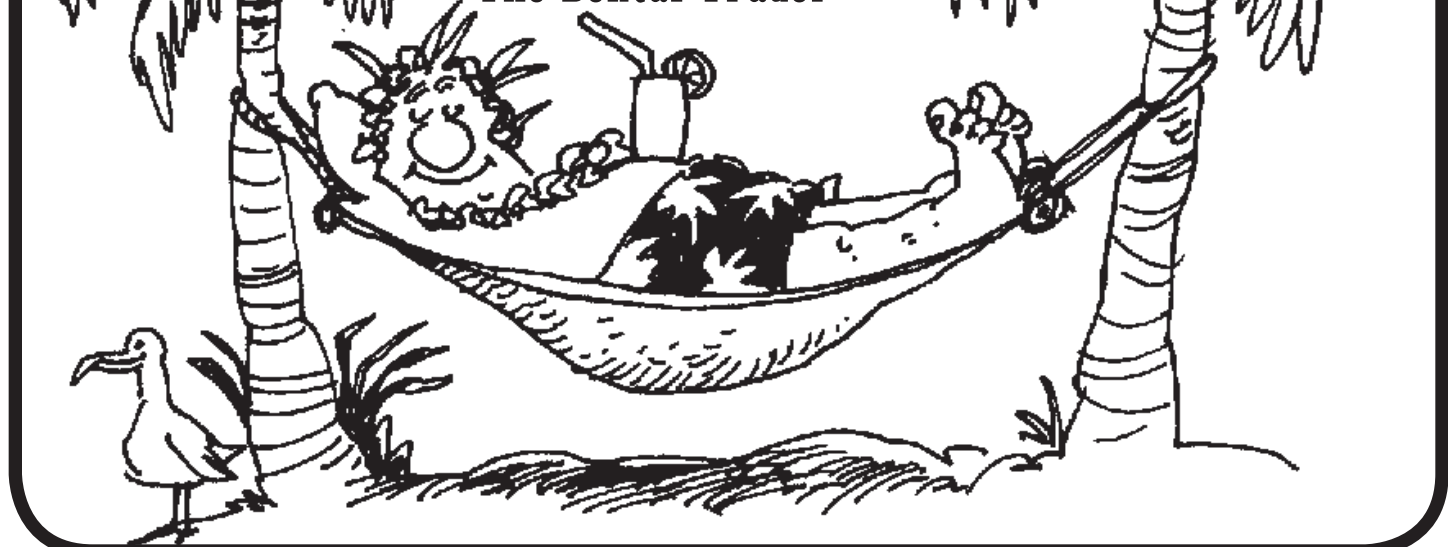
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 will be closed in June.
 You will receive your
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Have an enjoyable summer!

The Dental Trader



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SAN JOSE - Long-established private denture clinic w/40+ years of goodwill. Revenues of \$45k/mo. Low overhead. Limited competition. Economy proof.

SAN LUIS OBISPO (County) – Private only practice. 25+ yrs of goodwill. Digital x-rays. Active hygiene program. Revenues over \$40k/mo. Seller retiring.

SANTA CLARITA - Excellent starter practice. Beautiful 4 op. facility with equipment like new. Complete low-cost turn-key opportunity.

SIMI VALLEY - This one has it all! Location, sign, modern equipment, computerized, monthly revenues exceed \$40k/mo. Revenues ready to explode. Call now.

TEMECULA – Must see opportunity for right buyer or partners. Revenues exceed \$65k/month. Goodwill (established over 15 yrs); Hundreds of Thousands spent on Tenant Improvements; State-of-the-Art Office & Equipment. Shopping center location.

VAN NUYS - Low cost practice opportunity w/ 25+ yrs of goodwill. Disability forced sale. 1st floor location with sign. Monthly revenues over \$20k/mo. Some HMO's.

WEST COVINA - 1st floor location. Very neat office w/3 ops. Equipment & leaseholds for complete turnkey opportunity. Excellent for first time owner.

WHITTIER – Starter practice or merger opportunity. Over 40 years of goodwill! Owner retiring. 3 Ops. Most specialty procedures referred out. 2 days of hygiene.

YORBA LINDA – Retiree w/35+ yrs of goodwill. 4 ops. Busy hygiene schedule. Private only patients. Seller & staff to assist in transition. Must see!

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Northern California Component

NCAGD Presents:

Ridge Preservation Techniques for the General Practitioner

A hands-on participation course
Instructor: Frank Martinez DDS MS

Friday, June 18th, 2010
Registration at 8:00am

Program: 8:30am to 4:30pm
Sobrato Community Conference Center
1400 Parkmoor Ave., San Jose, CA 95126

Tuition:

AGD Members	\$149
Non-Members	\$249
Auxiliaries, Residents/Students	\$ 99

This participation course is designed to enhance or develop the general dentist's skill in straight-forward ridge preservation procedures. The surgical procedures will be taught using fresh swine jaws (maxillary and mandibular). The necessary materials needed for the hands on program will be provided.

Continental breakfast and lunch will be provided.

Course is co-sponsored by the Northern California Academy of General Dentistry, Advocates For Access, Inc., Osstem Inc., and Tulsa Dental Specialties.

Register early as attendance is limited to ensure personal attention by the instructors.

Registration Form

Name _____ AGD # if member _____

Address _____ City _____ State _____ Zip Code _____ Telephone _____

Fax _____ E-Mail _____ Yes, email me about AGD courses

Credit Card # _____ Expiration date _____ Amount \$ _____

Signature: _____

Register online at www.ncagd.com

Mail registration form to: NCAGD, 146 Harder Road #A, Hayward, CA 94544

Make Checks Payable to NCAGD

Fax registration form to: 510-538-6818 • Questions? Call 510-538-6816



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Dr. Greg Psaltis, "Build Your Confidence in Pediatric Restorative Care"

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DENTAL PRACTICE IN HUNTINGTON BEACH, CA - 18 years of goodwill. Busy corner street. Good street visibility and signage. Excellent location across from entertainment & shopping center. Prop#510HB

FREESTANDING DENTAL PRACTICE IN LA HABRA, CA - Well established gp in La Habra w/ 3 fully eq. ops, 3 x-rays, 1036 sqft. Great location. Busy street corner. Approx.3,000 active patients. Prop#1618LH

GREAT STARTER GP FOR SALE IN RESEDA, CA - Asking \$165K. Great Starter GP w/ 3 ops, 900 sqft. Busy intersection, surrounded by lots of residential & commercial. Prime location. Prop#3240RL

DENTAL PRACTICE FOR SALE IN SAN JOSE, CA - New dental chairs & equipment. 95% PPO, 1250 sqft, 4 ops w/ room for expansion. Located next to known retailers and supermarkets. Prop#3190HSJ

DENTAL OFFICE IN GARDEN GROVE, CA - Asking \$250K. 2,600 sqft gp with 6 ops. w/ great potential to expand to 8 ops. (all plumbed). High visibility in shopping centers & entertainment. Prop#3410G

MODERN DENTAL OFFICE FOR SALE IN PASADENA, CA - Asking \$350K. Pasadena office 4 ops, 1 pano, 1 x-ray, 1740 sqft. New equipment and renovation. High visibility. Prop #2110P

GREAT STARTER GP FOR SALE IN FRESNO, CA - Located in nice shopping plaza in NE Fresno. 4 fully eq. ops, 3 x-rays. 1350 sqft. Equipment 4 yrs. old or less. Good location. Asking \$259K. Prop#4201NF

FREESTANDING DENTAL BUILDING IN EAST LA, CA - Asking \$525K. 5 fully eq. ops, 3 x-rays. High foot traffic. Close to medical offices, schools, church, shopping, dining and entertainment. Prop#422LDB

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Dental Practice for Sale \$295K Modesto, GP, 1200 s.f., 2009 collect \$438K, no Medi-Cal, no HMO, phone 209-534-6750 or email kmt0533@clearwire.net.

Dental chair available for rent to specialist in Oxnard. Beautiful Marina view. New office. Please call 805 6167102.

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WESTERN PRACTICE SALES

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BAY AREA

A-6781 SAN FRANCISCO - New equipment-hardly used. VIRTUALLY NEW practice! 1,000 sf/3 ops. **\$60k**

A-7751 SAN FRANCISCO- Space Sharing. GP seeks DDS to share office in renowned 450 Sutter St bldg. **Call Now!**

A-807 SAN FRANCISCO - Well-known Medical/Dental Prof bldg in heart of downtown financial district. Quality, state-of-the-art practice. 800sf w/2 fully equipped ops. Plumbed for 1 add'l **\$250k**

A-817 BELMONT- Surrounded by dental specialties in a 2-story Prof. Bldg w/easy access to public transportation. 860sf w/ 2 ops & plumbed for 1 add'l. **\$210k**

A-829 SAN FRANCISCO Facility - Attractive Office w/traditional décor. 1600sf & 2 fully equipped ops. **ONLY \$49k**

A-8711 SAN FRANCISCO— Don't miss your opportunity to practice in a well-established, fee-for-service practice in a renowned building! 1,700 sf, 4 ops and plumbed for 1 add'l **\$725k**

B-7881 TRI VALLEY, CA - Facility Only - Location, Location, Location! 1070 sf, 4ops, ADEC chairs and equipment. Fully networked Dentrax computers. **\$325k**

B-846 OAKLAND- Long-established, fee-for-service practice. Excellent reputation. Dental Prof Bldg. 2,100sf w/ 3 fully equipped ops **\$325k**

C-7811 SOLANO CO - 2,997 sf w/6 fully equipped ops + 2 Hyg ops + 1 add'l op! Buy the whole practice for \$1.3m or only 50% for \$650k. **Call for Info!**

C-869 NAPA VALLEY AREA - Quality, fee-for-service practice. Relaxed lifestyle & gorgeous scenery! Dental Prof Bldg w/ ~ 1,000 sq. ft. and 2 fully equipped ops. Option for 3rd op. **\$450k**

BAY AREA CONTINUED

D-842 PLEASANTON -General Dentistry. 1,488sf w/ 2 ops **\$295k**

D-779 SUNNYVALE - Well established GP in heart of Silicon Valley! 4 ops, 1050sf. Call for more information! **\$225k**

D-790 MORGAN HILL FACILITY - **SPECTACULAR!** Dental Prof Plaza on busy intersection. 1,730 sf/5ops, 3 of which are fully equipped. **This is an Ideal Satellite Office for Specialty Practice!** **\$75k**

D-824 SANTA CLARA- GP - 35+ new pats/mo by word-of-mouth referrals. Just 6 years old w/ 1,500 sf & 3 fully equipped ops. Plumbed for 1 add'l op **\$485k**

D-8301 SAN JOSE- FFS - "One Stop Shop" w/multiple Specialists under one roof. Exc Pt Base. Amazing opportunity in a highly desirable, family-oriented community. 2,400 sf & 8 ops, **\$1.2m**

D-845 SAN JOSE - Facility -Attractive office. Traditional décor. Retail Plaza. 2,240 sf & 5 ops. **\$150k**

D-8521 SAN MATEO-Facility - SPECTACULAR office -Quality dental care - Modern facility. Just blocks off of Hwy. 92 and I-280. 2-Story Shp Plza. 2,076 sf & 4 ops + 3 add'l **\$150k**

D-8601 PALO ALTO—FACILITY- Ideally Suited for a Specialist. Highly desirable upscale community. Significant leasehold improvements! 1100sf w/3 fully equipped ops **\$390k**

D-863 SAN JOSE-Excellent location & Stellar Reputation! Professionally Decorated in Popular Retail Shopping Ctr. 1500sf & 3 fully equipped ops **\$495k**

BAY AREA CONTINUED

D-857 MOUNTAIN VIEW- Quality practice. Busy traffic flow. Significant walk-in patients-continuous growth. Free-standing bldg w/ ample exclusive patient parking. 3,400sf - 11 ops **REDUCED! \$595k**

D-870 CUPERTINO- CAT6 fully computerized office. 2100sf & 3 ops. '09 collections over \$800k! **\$650k**

D-877 LOS ALTOS - Located in a spectacular and pristine Professional plaza. Office is ~ 2,400sf and consists of 6 fully equipped ops. **\$425K**

NORTHERN CALIFORNIA

E-729 AUBURN - Busy retail shp ctr w/ excellent signage & good traffic flow. Well maintained FFS practice. 1750sf, 4ops. Plumbed for 2 add'l ops **\$300k**

E-7121 SACRAMENTO AREA - Largely FFS. 1800sf, 4ops (+2 add'l plumbed). 2-story Prof bldg. **\$695k**

E-818 SACRAMENTO-Increase the part-time, relaxed workweek and watch the practice grow! Loyal Patient Base. Collections over \$350k in 2007. 1,200sf & 4 ops. **Building previously appraised @ \$260k in 2004. \$315k for Practice AND Building**

E-865 FOLSOM-Newly equipped Assoc Driven practice. Generate higher revenue w/owner dentist! Collections in 09 over \$600k! 1650sf, 5 ops office. **\$525k**

E-872 ROCKLIN- Remarkable opportunity w/ a steady increase in monthly collections! 2450sf w/ 6 ops. **\$495k**

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NO. CALIFORNIA CONTINUED

E-873 ROSEVILLE-This remarkable practice Doctor averages 10 patients w/ 8 Hygiene patients per day and generates ~ 12-15 new patients per month. ~ 1,000 sf, 2. Plumbed for 1 add'l op **\$380k**.

G-751 RED BLUFF/CHICO- Known for special sense of community & small town living. Complete remodel ~5 yrs ago. FFS GP. 2350sf / 4 ops equipped. Plumbed for 2 add'l. **Current Lender Willing to Carry Qualified Buyer. Practice Offered at \$175k / Real Estate \$250k**

G-875 YUBA CITY- Sets the bar for excellence! Established 30 + years, GP, FFS, 3575 sf / 9 ops, great location. **\$1.5m—Associate Buy Opportunity!**

F-7651 COASTAL EUREKA AREA- Near Thriving University. Vibrant student/staff population. Seller retiring. 2700sf, 6 ops. **\$480k**

H-634 WEST OF RENO - On the Feather River in Plumas Co. 1500 sf/ 4 ops, excellent location. Lease below market value. **\$250k**

H-668 NORTHEASTERN CA- GP with over 30 yrs goodwill. 4 ops 1600sf office. 2007 gr rcpts exceed \$650k **\$395k**

H-856 SOUTH LAKE TAHOE Live and Practice in the Beautiful and Unique Tahoe Area! This GP accepts over 50 new patients each month! Respected and Growing! 1568 sf & 4 fully equipped ops **\$425k**

CENTRAL VALLEY

I-772 Facility STOCKTON-Desirable, affluent health care area. 2,140sf/4 ops **\$250k**

I-685 TURLOCK - 1700sf, 7 ops. Avgs 14 patients & 11 Hyg Pats/day! Practice recently remodeled. Highly attractive free standing building. Mostly Adec Eqpmt. **\$350k**

CENTRAL VALLEY CONTINUED

I-838 MODESTO- Retail Shopping Center adjacent to a popular Supermarket, drawing walk-in patients from traffic flow & word-of-mouth referrals. 1,200 sf & 4 fully equipped ops **\$295k**

I-840 TRACY- Must See to Appreciate! Major thoroughfare / desirable area. 2,165 sf & 6 ops. Plumbed for 1 add'l op. **REDUCED!! \$345k**

I-866 TRACY - This amazing opportunity can be yours! ~ 6-8 patients, 25-40 + new patient per month, 4 ops, ~ 1,300sf. **\$320k**

J-801 FRESNO- Facility. ~ 1300sf and 4 ops. Traditional Décor. **ONLY \$70k**

SOUTHERN CALIFORNIA

K-735 ALISO VIEJO FACILITY - Upscale 2 story Prof Bldg. 1,800sf/4 ops. \$4k sublet income at this location too! **\$225k**

K-762 INDIAN WELLS- Well Respected practice w/loyal patient base. Newly remodeled, 1400+ sf, 5 ops **REDUCED!! \$425k**

K-816 MISSION VIEJO-Reputation as one of the best dentists in this vibrant OC Comm. Top-notch office in popular Rtl Shp Ctr. Close proximity to Gov. amenities & schools. 1,300 sf & 2 ops **ONLY \$290k**

K-858 CHATSWORTH- Seasoned Staff supported by Excellent Specialists. Stable Loyal Patient Base. 2150 sf & 4 + fully equipped ops **\$295k**

NEVADA

LV-796 HENDERSON - Master-planned community! Excellent location & easy freeway accessibility. Spacious, like-new office. 2,080 sf w/3 fully equipped ops & plumbed for 3 add'l ops **\$295k**

NEVADA CONTINUED

LV-756 LAS VEGAS-Brand new 1,600sf/ 3 op office (Plumbed for 1 addl op) Attractive & well-equipped in Rtl Shpng Ctr. **\$150k**

LV-694 LAS VEGAS - Well established, large GP. 2200 sf & 6 ops. Gross Receipts over \$900k. Equipment less than 5 years old. Office recently painted & carpeted. **\$545k**

LV-800 LAS VEGAS-Well Established FFS practice. Emphasis on prevention. Seasoned Staff. 3350 sf & 6 ops. **\$785k**

LV-861 LAS VEGAS- FFS Quality Practice—Stable Patient Base & Seasoned Staff. Professionally Remodeled 1750sf, 5 op office. Call for Info! **\$180k**

R-810 DAYTON-Gross Rcpts over \$1mil in 08! Amazing, quality, well-estab w/loyal, stable patient base & seasoned staff. Excellent signage, easy freeway accessibility, ample parking. 1,500sf & 5 ops. **\$595k**

SPECIALTY PRACTICES

C-6821 SOLANO CO. PROSTHO- Personalized treatment in warm caring environment. 1040 sf with 3 ops. **\$225k**

I-7861 CTRL VLY ORTHO- 2,000sf, open bay w/8 chairs. Garden View. Antique Exam Room. 45 years of goodwill. FFS practice sees 60-70 patients daily. Prof Plaza. **\$370k**

E-811 SIERRA FOOTHILLS ORTHO-Fast growing area. Patient Oriented, Well respected Ortho practice. Avg 30 pats/day. 1200 sf & 3 chairs in open bay. **PRICE REDUCED! SELLER ANXIOUS TO SELL. NOW ONLY \$125k**

I-8481 TWO Perio Practices CENTRAL VALLEY -Office¹: 1,100sf & 2 ops. Office²: 1,660sf & 2 ops **\$90k**



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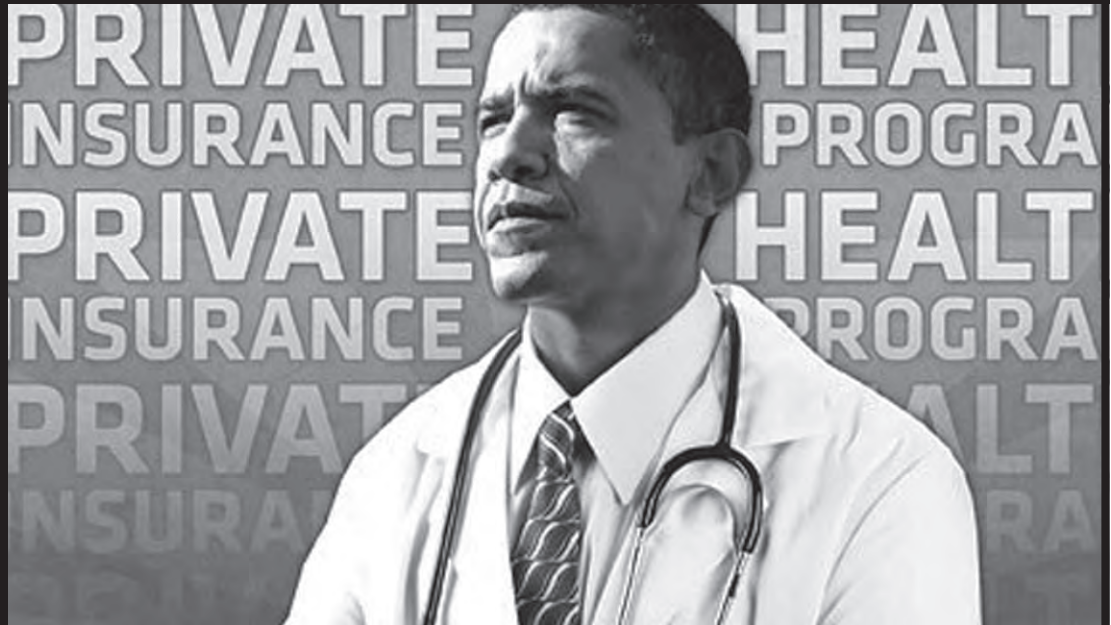
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NEW OBAMACARE TAXATION ON DENTAL PRACTICE SALE PROCEEDS-WHAT YOU MUST KNOW!

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Everyone is, or should be, concerned about taxes. Did you know that the health-care reform legislation will be partially funded with a new, additional tax on the sale of your practice and other capital assets? All earned or ordinary income has been subjected to the current Medicare tax of 1.45%. The newly enacted health-care legislation provides for an increase in the Medicare tax rate to 3.80% on earned income. That is an increase of 2.35% or an increase of over 260%. This increase is not, however, the news. In order to fund the new healthcare legislation, Congress has extended the Medicare tax to capital gain income, dividends, interest income and other “unearned” income. Until now, this “unearned” income has been exempt from the Medicare tax.

Since a typical dental practice sale is at least fifty percent capital gain or “unearned” income, the new legislation means that there will be an additional, new tax of 3.8% on that portion and an additional 2.35% on the balance. Assuming an equal division between capital gain assets and ordinary income assets on the allocation of the purchase price, the net result is a 3.075% increase in overall taxes on the sale of a dental practice. When this is combined with the loss of the Bush tax cuts for the upper income groups at the end of 2010 as discussed in the previous Dental Trader article, the total increase in federal taxes alone will be over 8% of the total sale proceeds. State taxes will surely increase as well, but, as yet, by an unknown percentage.

For Buyers, the ownership of a dental practice provides greater tax benefits than ever as practice ownership is the best legal means to protect your income and minimize taxes. With rising taxes, providing for pre-tax adjustments in income and benefits reduces the ultimate reported income and resulting tax that will be paid.

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Professional Practice Sales

Buying or Selling a Dental Practice?

5964 SANTA ROSA'S DOCTORS PARK

Best location. 3-Op digital office. No goodwill. 1/8th ownership in building + equipped suite. Full Price \$200,000 with terms.

5975 SACRAMENTO FOOTHILL COMMUNITY

Located in Fastest Growing California City in 2009 per Business Week

Minutes from Roseville/Granite Bay. Another great year with collections of \$1+ Million. Nice Profits on Owner's 13-hour week. Great reputation, no marketing & sound prevention philosophy. Busy Hygiene Dept, 20+ new patients/mth. Great future here.

5980 LAKE TAHOE

Big City Practice in Tahoe Paradise. 2009 collected \$910,000 with \$400,000 in Profits. Attractive facility. This is a rare opportunity.

5985 PICTURESQUE NORCAL COAST

If operating a busy practice on the ocean in a desirable country setting (service area is approximately 25,000 people) sounds appealing, you should investigate this offering. High tech office topped \$675,000 in 2009 on Owner's 3-day week. Practice can easily expand to 4th day. Busy Hygiene schedule. Rare opportunity to operate a "Big City Practice" outside the Big City. This has been a consistent high performer.

5987 PEDIATRIC PRACTICE - NORTH SACRAMENTO VALLEY

Well established practice enjoys best location and operates out of a beautiful custom designed suite with everything only 5 years old. Great family community. 2009 collected \$514,000 despite Owner reducing time due to outside commitments. No Interceptive Ortho performed here, and Owner does not market practice to community GP's. This office could not be replicated for the price. Full price \$260,000.

5988 SOUTHERN SONOMA COUNTY - LOCATED ALONGSIDE HIGHWAY 101

This opportunity is well positioned for its Successor. This practice possesses a strong patient foundation, has a strong Recall System, enjoys a great drive-up location and occupies its own free-standing building. Has been operating on a deliberate 3-day week yet it could easily be expanded to 4+ days. 2009 produced and collected \$376,000. 3-ops and 3-days of Hygiene.

5989 SAN FRANCISCO'S AVENUES

Nice foundation to build upon. Enjoys a great sidewalk location on busy street. Has been a consistent \$400,000+ per year performer. With less attention per its 3-day schedule, 2009 collected \$360,000. With dedicated Successor, this could be a very busy practice.

5990 CENTRAL MARIN COUNTY

Operating on a 3-day per week schedule, this practice is a \$400,000+ per year performer. Efficient with low overhead. Bright attractive suite with equipment averaging 6-years in age.

5991 SAN FRANCISCO'S FINANCIAL DISTRICT

Very rare opportunity to acquire a practice with THE PERFECT facility. Topped \$600,000 in revenues in 2009. Busy Hygiene schedule. Long term tenancy with very favorable rent.

5992 SANTA ROSA

Revenues grew from \$496,000 in 2008 to \$639,000 in 2009 with Profits of \$250,000. Implant skills required. Attractive 3-op office.

5993 SAN FRANCISCO'S FINANCIAL DISTRICT

Great opportunity for nearby Dentist to acquire attractive 3-op dental office with patients. 3-days of Hygiene. Collections in 2009 totaled \$325,000.

For complete details on any of these practices, go to www.PPSsellsDDS.com



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