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**BUSINESS BROKERAGE, INC.**

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NOVEMBER 18, 2008  
NORTHERN CALIFORNIA LISTINGS

**EA TAX PRACTICE #104518 SAN JOSE**

\$45,000 Gross. Taxes 100% (\$516 Avg.), comprised of 80 individual returns plus a few entity returns. Practice most likely to be relocated to Buyer's location. Established 15 years. Lacerte user. Hurry, this one will go quickly!

**CPA PARTNERSHIP 50% SHARE #155018 REDDING**

\$1,100,000 Gross. Taxes 60%; Accounting and Audit 40%. One of the two partners is retiring. Solid staff in place and strategically aligned with national CPA firm. Technologically advanced paperless office environment. Great reputation and opportunity to secure a number of additional audits and other engagements. Solid bill rates. Remaining principal willing to serve in the capacity of audit partner. Awaiting further details.

**TAX PRACTICE #162518 CONTRA COSTA**

\$625,000 Gross. Taxes 88% (\$295 Avg.); 1700 1040's; Audit 12%. Established 25 years including 15+ at the same location. Principal owns building - favorable lease terms available to buyer. 30 audits (primarily government) with significant upside potential to expand if staff is available. Terms & Guarantee.

**CPA PRACTICE #190717 CARMEL**

\$950,000 Gross. Taxes 71% (\$919 avg.), Accounting 19% (\$12,056/yr avg), and Consulting/Misc for continuing clients 10% (\$348 avg). Two partners want to phase out over 4 to 5 years. Strong expertise in estate area which could be of great benefit to buyer wanting to develop this side of business in their practice. Beautiful "Pride of ownership" facility. Room for 4 or 5 additional staff. Good monthly cash flow. Established 22 years. Terms & Guarantee.

**CPA PARTNERSHIP 50% SHARE #244417 MENDOCINO COUNTY**

\$444,481 Gross. One of the two partners is retiring and offers a 50% interest in the practice. Taxes 100% (\$1,549 avg. some returns require some bookkeeping to get to the business return). Practice is well established - 58 years. Passed peer review in 2005. E-filed 95% of 1040's. Since purchase price includes A/R's, cash flow to buyer will start immediately. Terms & Guarantee.

**TAX PRACTICE #142018 FREMONT**

\$420,000 Gross. Taxes 97% (\$223 Average). Practice established 1961. Uses Lacerte and CFS Software. Strong cash flow with owner netting close to 50% of revenue. Terms & Guarantee. **UNDER CONTRACT.**

**EA TAX PRACTICE #134018 BERKELEY/KENSINGTON**

\$340,000 Gross. Taxes 95% (\$450 avg); Bookkeeping 5%. About 625 ITR & 75 business returns. Turnkey practice in desirable high income neighborhood. Office space is 1,200 sq. ft. Good referral base. Lacerte user. Staff & Owner willing to stay on for first tax season (maybe longer) to ensure high level of retention. Terms & Guarantee. **OFFERS PENDING.**

**URGENT - HEALTH FORCES SALE**

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\$320,000 Gross. Taxes 91% (\$400+ avg); payroll \$28,000. Practice is well established with loyal client base in Castro district. Approximately 500 1040s and 100 1120S returns. Tax consulting in November and December brings total tax consultation revenue to around \$21,000 annually and spreads out work load and cash flow. Reasonable month to month rent of office space. More details forthcoming.

**CPA PRACTICE #119027 ELDORADO COUNTY**

\$220,000 Gross. Taxes 60% (\$300 Avg); 40% Accounting. Many small businesses. Uses Lacerte, Peachtree and QBP. Located in Sierra foothills. If you enjoy outdoor sports (Kayaking, hunting, fishing, skiing) this practice is for you. Terms & Guarantee.

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\$380,000 Gross. Seller has too much work and needs help. Possible deals: 1. CPA buyer with small practice has time on his/her hands and would like to buy a portion of seller's practice and move into office, possible partnership later on; 2. CPA with equal or larger practice could merge with seller and provide manpower to relieve seller of workload; or 3. What ever will relieve seller of some of his workload. Seller open. Also, seller wants an exit plan and a partner capable and willing to take over the entire practice in event of seller's death or disability.

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**CPA PRACTICE #229518 CHULA VISTA**

\$295,360 Gross. Health forces sale - Seller has been undergoing treatment for cancer and has not been able to work full time. Taxes 51% (\$221 Avg); Accounting 42% (\$4,933/yr. avg), Payroll and MAS 8%. Nets over 45%. Ninety nine % e-filed. Twenty five % mailins. Not a bilingual practice. Rent is \$1.03/ft in a garden style office building. Fully staffed. Uses Lacerte and Easy Accounting. Terms & Guarantee.

**CPA PRACTICE #222218 PASADENA**

\$222,200 Gross. Taxes 71% (\$542 avg); Accounting monthly 1% (\$3,000/yr.); 1 compilation including tax return \$17,000. Well established. Seller also does Bankruptcy work which is available if a buyer has experience in this area. Terms & Guarantee.

**CPA PRACTICE #221018 CHULA VISTA**

\$210,000 Gross. Taxes 95% (\$167 Avg); Accounting 5%. 95% mail-ins. 100% e-filed. Terms & Guarantee.

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**CPA OR EA PRACTICE #217228 HEMET**

\$172,131 Gross. Taxes 61% (\$222 avg); Bookkeeping 33% (\$3,591/yr avg); Audit/Consulting 6%. Well established. Lacerte user. 98% e-filed. Seller available for 1st tax season, if desired. A perfect acquisition for a Hemet EA or CPA that would like to bring practice into their premises. Terms & Guarantee.

**EA PRACTICE #215118 SAN LUIS OBISPO AREA**

\$151,200 Gross. Taxes 74% (\$510 avg); Bookkeeping 14% (\$3,800/yr avg); Audit/Consulting 12%. Well established, comes with a crakerjack employee. Lacerte user. 100% e-filed. Billing rate = \$250/hr. Seller available for 1st tax season if desired. Price includes F&E, turnkey operation. Terms & Guarantee.

**EA TAX PRACTICE #214518 EAST SAN DIEGO COUNTY**

\$137,862 Gross (2007). Taxes 88% (\$321 Avg); Bookkeeping 11%; Audit & MAS 1%. Seller says 2008 gross is on track to be \$145K. Seller wants to stay on for first tax season to ensure high retention. Lease expires September, 2009 so practice may be relocated to buyer's premises after that (within a reasonable distance). Nets over 60%. Terms & Guarantee.

**EA PRACTICE #211818 VENTURA**

\$117,915 Gross. Taxes 43% (\$387 Avg); Bookkeeping 54% (\$3,517/yr avg); IRS AUDITS/MISC 5%. Seasoned practice (30 yrs). Lease (\$717/mo) expires 12/31/08 so buyer may negotiate new lease or relocate practice to buyer's premises. Very even monthly cash flow. Avg. client age approximately 40. Seller presets tax appointments. Terms & Guarantee.

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**EA TAX PRACTICE #208318 SAN DIEGO**

\$82,670 Gross. Taxes 100% (\$266 Avg). Practice to be relocated to Buyer's location. Nets 69%. Good monthly cash flow. Near Miramar airbase. Established 15 years. Lacerte user. Great Terms & Guarantee.

**CPA PRACTICE #207517 RIVERSIDE**

\$75,000 Gross. Taxes 74% (\$300 avg); Bookkeeping 26% (\$1976/yr. Avg). Lease expires 11/01/08. 900 Square feet office in Professional Office Building. (\$1.28/Sq.Ft.) May be relocated, within reason. Seller retaining Financial Services portion of business. Established 27 years. No F&E Requirement. Lacerte User. Terms & Guarantee.

**CPA PRACTICE #206718 SAN DIEGO**

\$66,748 Gross. Taxes 100% (\$552 avg). CPA firm spinning off 121 clients. Lacerte user. Clients to be relocated to buyer's office. Terms & Guarantee.

**BROKER/DEALER #204418 CANOGA PARK**

\$43,500 Gross. If you sell financial products and would like to up your commissions to 100%, this may be for you. Minimal paperwork with this B/D due to licensure. Established 22 yrs with loyal client base of 500. Comes with \$8,000/yr of 12.b.1 trailers. Low overhead, nets 75%. Terms.

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\$30,000 Gross. Taxes 84% (\$225 Avg.); Monthly compilation and payroll tax (10%); Corporate tax returns and miscellaneous (6%). Established in 2001. Most clients are retirees and live in the following communities: Escondido, Rancho Bernardo, Carmel Mountain & Mira Mesa. Practice is very profitable with a net of 75% due to good fees and low expenses. Lacerte user. Seller works out of home so practice needs to be relocated to buyer's premises and no F&E purchase requirement. Terms & Guarantee.

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