

United States Bankruptcy Court District of Colorado					Voluntary Petition									
Name of Debtor (if individual, enter Last, First, Middle): Michael A. Bentz, DDS, P.C.					Name of Joint Debtor (Spouse) (Last, First, Middle):									
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):					All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):									
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN(if more than one, state all): 84-1185608					Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN(if more than one, state all):									
Street Address of Debtor (No. & Street, City, and State): 3000 Pearl Street Suite 110 Boulder, CO					Street Address of Joint Debtor (No. & Street, City, and State):									
ZIP CODE 80301					ZIP CODE									
County of Residence or of the Principal Place of Business: Boulder					County of Residence or of the Principal Place of Business:									
Mailing Address of Debtor (if different from street address):					Mailing Address of Joint Debtor (if different from street address):									
ZIP CODE					ZIP CODE									
Location of Principal Assets of Business Debtor (if different from street address above):					ZIP CODE									
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) _____		Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code.)		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding			Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.							
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b) See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.					Chapter 11 Debtors Check one box: <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes <input type="checkbox"/> A plan is being filed with this petition <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).									
Statistical/Administrative Information <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.										THIS SPACE IS FOR COURT USE ONLY				
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000														
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion														
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion														

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Michael A. Bentz, DDS, P.C.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed: NONE	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: NONE	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X Not Applicable</p> <p>Signature of Attorney for Debtor(s) _____ Date _____</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following).

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

B1 (Official Form 1) (4/10)

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Michael A. Bentz, DDS, P.C.
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Signatures

<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. (If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7) I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. (If no attorney represents me and no bankruptcy petition preparer signs the petition) I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> Not Applicable Signature of Debtor</p> <p><input checked="" type="checkbox"/> Not Applicable Signature of Joint Debtor</p> <p>Telephone Number (If not represented by attorney)</p> <p>Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of Title 11, United States Code. Certified Copies of the documents required by § 1515 of title 11 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the Chapter of title 11 specified in the petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p><input checked="" type="checkbox"/> Not Applicable (Signature of Foreign Representative)</p> <p>(Printed Name of Foreign Representative)</p> <p>Date</p>
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<p><input checked="" type="checkbox"/> Signature of Attorney</p> <p>Signature of Attorney for Debtor(s)</p> <p>Lee M. Kutner Bar No. 10966 Printed Name of Attorney for Debtor(s) / Bar No.</p> <p>Kutner Miller Brinen, P.C. Firm Name</p> <p>303 E. 17th Ave., Suite 500 Address</p> <p>Denver, CO 80203</p> <p>303-832-2400 303-832-1510 Telephone and Fax Number</p> <p>9-8-10 Date and E-Mail Address</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p><input checked="" type="checkbox"/> Not Applicable Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer) (Required by 11 U.S.C. § 110.)</p> <p>Address</p> <p><input checked="" type="checkbox"/> Not Applicable</p> <p>Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
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<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> Signature of Authorized Individual</p> <p>Michael A. Bentz Printed Name of Authorized Individual</p> <p>President Title of Authorized Individual</p> <p>9/8/2010 Date</p>	(Continuation of text from previous section)
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**UNITED STATES BANKRUPTCY COURT
District of Colorado**

IN RE

CASE NO. _____

Michael A. Bentz, DDS, P.C.

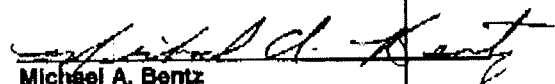
CHAPTER 11

DEBTOR(S)

VERIFICATION OF CREDITOR MATRIX

The above named Debtor(s) hereby verifies that the attached matrix list of creditors is true and correct to the best of our knowledge.

Date: 9/8/2010


Michael A. Bentz
Debtor

Michael A Bentz DDS PC
Profit & Loss
 January - March, 2010

	<u>Total</u>
Income	
Care Credit Patient Fees	13,882.13
Check/Cash Patient Fees	119,097.78
Credit Card Patient Fees	69,161.13
Refunds-Allowances	-71.40
Total Income	<u>520,069.64</u>
Cost of Goods Sold	
Lab Fees	1,721.60
Total Cost of Goods Sold	<u>\$1,721.60</u>
Gross Profit	<u>520,348.04</u>
Expenses	
Advertising	592.00
Bank/Credit Card Charges	2,507.32
NSF Fees	109.00
Total Bank/Credit Card Charges	<u>2,606.32</u>
Dues & Subscriptions	906.00
Insurance	0.00
Disability/Long Term Insurance	0.00
Medical Insurance Off	3,639.00
Workman's Comp	1,302.00
Total Insurance	<u>4,941.00</u>
Insurance - Liability	3,142.12
Interest	0.00
Interest Expense	25,719.04
Total Interest	<u>25,719.04</u>
Lease Expense	3,869.33
License Expense	601.00
Meals and Entertainment	129.34
Office Expenses	1,669.65
Operating Supplies	9,598.53
Outside Services	480.00
Payroll Expenses	0.00
Payroll Tax Employer	2,310.81
Wages Employees	27,698.85
Total Payroll Expenses	<u>30,007.66</u>
Postage & Shipping	494.26
Rent or Lease	12,493.40
Repair & Maintenance	145.98
Royalty CJ	4,445.00
Supplies	2,974.70
Taxes & Licenses	0.00
Property Tax	315.08
Sales/Use Tax Expense	38.26
Total Taxes & Licenses	<u>353.33</u>
Telephone	4,845.21
Travel	688.24
Utilities	1,231.89

	<u>Total</u>
Total Expenses	\$112,024.10
Net Operating Income	<u>\$88,323.94</u>
Net Income	<u>\$88,323.94</u>

Friday, Apr 30, 2010 01:38:27 PM GMT-6 - Cash Basis

Michael A Bentz DDS PC
Balance Sheet
 As of March 31, 2010

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
Banking	0.00
Adams Bank Checking	3,458.68
Great Western Bank	61.74
Total Banking	<u>3,520.42</u>
Total Bank Accounts	\$3,520.42
Other Current Assets	
CJ Trust Investment	1,158,546.31
L/R - Michael Bentz	0.00
Total Other Current Assets	<u>\$1,158,546.31</u>
Total Current Assets	\$1,162,066.73
Fixed Assets	
Fixed Assets	0.00
Accumulated Depreciation	-100,107.85
Furniture & Fixtures	21,395.60
Original Cost	0.00
Total Furniture & Fixtures	<u>21,395.60</u>
Furniture & Fixtures-1	0.00
Original Cost	0.00
Total Furniture & Fixtures-1	<u>0.00</u>
Leasehold Improvements	25,125.00
Machinery & Equipment	54,267.44
Total Fixed Assets	<u>680.39</u>
Other Fixed Assets	0.00
Accumulated Amortization	-1,068.50
Loan Fees	3,285.00
Organization Fees	250.00
Total Other Fixed Assets	<u>2,466.50</u>
Total Fixed Assets	\$3,146.89
Other Assets	
Patient Rec & Acct	450,775.00
Total Other Assets	<u>\$450,775.00</u>
TOTAL ASSETS	<u>\$1,615,988.62</u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Line of Credit Great Western	4,918.82
Payroll Tax Payable	0.00
Federal Unemployment Payable	280.00
FICA/Medicare/FIT Payable	0.00
State Income Tax Payable	329.00
State Unemployment Payable	80.00

	<u>Total</u>
Total Payroll Tax Payable	689.00
Total Other Current Liabilities	<u>\$5,607.82</u>
Total Current Liabilities	<u>\$5,607.82</u>
Long Term Liabilities	
L/P Adams Bank	743,359.35
Loan Axis Capital	15,126.60
Loan GE Healthcare	0.00
Loan Leaf Funding	32,627.14
Loan MBNA of America	<u>582,486.78</u>
Total Long Term Liabilities	<u>\$1,373,599.87</u>
Total Liabilities	<u>\$1,379,207.69</u>
Equity	
AAA	129,727.06
Common Stock	8,900.00
Dividends	-128,710.96
C J Trust Royalty	0.00
Dividends-Cash Transfers	-59,238.00
Dividends-Other Pers Loans	-352.51
GE Care Loans	0.00
GE Bentz Jennifer Loan 7586	-1,520.00
GE Emmons Jack Loan 7727	-2,086.00
GE Goodacre Ron Loan 1376	-1,377.00
GE Whitlow Arthur Loan 0630	-1,104.00
GE Whitlow Pauline Loan 1075	<u>-2,563.00</u>
Total GE Care Loans	<u>-8,650.00</u>
Matsco Loan	-8,014.11
Person transfer Adams Bank	0.00
Personal Payments	<u>-6,524.82</u>
Total Dividends	<u>-211,488.40</u>
Opening Balance Equity	0.00
Paid in Excess	221,318.33
Prior Year Retained Earnings	0.00
Retained Earnings	0.00
Net Income	<u>88,323.94</u>
Total Equity	<u>\$236,780.93</u>
TOTAL LIABILITIES AND EQUITY	<u>\$1,615,988.62</u>

Friday, Apr 30, 2010 01:35:11 PM GMT-6 - Cash Basis

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
See separate instructions.

2009

For calendar year 2009 or tax year beginning , ending

A S election effective date 12/02/91	Use IRS label. Otherwise, print or type.	Name MICHAEL A BENTZ, DDS PC	D Employer identification number 84-1185608
B Business activity code number (see instructions) 621210		Number, street, and room or suite no. If a P.O. box, see instructions. DENTAL ASSOCIATES 3000 PEARL STREET, SUITE 110	E Date incorporated 11/26/1991
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code BOULDER CO 80301	F Total assets (see instructions) \$ 1,615,323

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **1**

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales 950,236	b Less returns and allowances	c Bal ▶	1c	950,236
	2 Cost of goods sold (Schedule A, line 8)			2	140,000
	3 Gross profit. Subtract line 2 from line 1c			3	810,236
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	
	6 Total income (loss). Add lines 3 through 5				6
Deductions (see instructions for limitations)	7 Compensation of officers			7	21,204
	8 Salaries and wages (less employment credits)			8	122,457
	9 Repairs and maintenance			9	1,050
	10 Bad debts			10	
	11 Rents			11	27,290
	12 Taxes and licenses			12	12,405
	13 Interest			13	105,958
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	23
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	79,371
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement)		See Stmt 1	19	320,179
	20 Total deductions. Add lines 7 through 19			20	689,937
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	120,299
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2009 estimated tax payments and 2008 overpayment credited to 2009	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24		
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25		
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26		
27 Enter amount from line 26 Credited to 2010 estimated tax ▶			27		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: **4/14/10** Title: **PRESIDENT**

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: **04/02/10** Check if self-employed Preparer's SSN or PTIN: **P00295187**

Firm's name (or yours if self-employed), address, and ZIP code: **MARK H. CARSON & ASSOCIATES, P.C.**
1790 30TH STREET, SUITE 418
BOULDER, CO 80301

EIN: **84-1177965** Phone no.: **303-449-3060**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2009) **MICHAEL A BENTZ, DDS PC**

84-1185608

Page 2

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year		1	
2	Purchases		2	
3	Cost of labor		3	
4	Additional section 263A costs (attach statement)		4	
5	Other costs (attach statement)		5	140,000
6	Total. Add lines 1 through 5	Stat 2	6	140,000
7	Inventory at end of year		7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2		8	140,000

9a Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3
(ii) Lower of cost or market as described in Regulations section 1.471-4
(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

	Yes	No
1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	
2	See the instructions and enter the: a Business activity ▶ SERVICES b Product or service ▶ DENTIST	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?	
4		<input checked="" type="checkbox"/>
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>	
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$	
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$	
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1. <input checked="" type="checkbox"/>	

Schedule K Shareholders' Pro Rata Share Items

		Total amount	
1	Ordinary business income (loss) (page 1, line 21)	1	120,299
2	Net rental real estate income (loss) (attach Form 8825)	2	
3a	Other gross rental income (loss)	3a	
b	Expenses from other rental activities (attach statement)	3b	
c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
4	Interest income	4	
5	Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
6	Royalties	6	
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
b	Collectibles (28%) gain (loss)	8b	
c	Unrecaptured section 1250 gain (attach statement)	8c	
9	Net section 1231 gain (loss) (attach Form 4797)	9	
10	Other income (loss) (see instructions) Type ▶	10	

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		Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11	Section 179 deduction (attach Form 4562)		11	
	12a	Contributions		12a	
	b	Investment interest expense		12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶		12c(2)	
	d	Other deductions (see instructions) Type ▶		12d	
Credits	13a	Low-income housing credit (section 42(j)(5))		13a	
	b	Low-income housing credit (other)		13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)		13c	
	d	Other rental real estate credits (see instructions) Type ▶		13d	
	e	Other rental credits (see instructions) Type ▶		13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)		13f	
	g	Other credits (see instructions) Type ▶		13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶			
	b	Gross income from all sources		14b	
	c	Gross income sourced at shareholder level		14c	
		Foreign gross income sourced at corporate level			
	d	Passive category		14d	
	e	General category		14e	
	f	Other (attach statement)		14f	
		Deductions allocated and apportioned at shareholder level			
	g	Interest expense		14g	
	h	Other		14h	
		Deductions allocated and apportioned at corporate level to foreign source income			
	i	Passive category		14i	
	j	General category		14j	
k	Other (attach statement)		14k		
	Other information				
	l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		14l	
	m	Reduction in taxes available for credit (attach statement)		14m	
	n	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment		15a	-628
	b	Adjusted gain or loss		15b	
	c	Depletion (other than oil and gas)		15c	
	d	Oil, gas, and geothermal properties—gross income		15d	
	e	Oil, gas, and geothermal properties—deductions		15e	
	f	Other AMT items (attach statement)		15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income		16a	
	b	Other tax-exempt income		16b	
	c	Nondeductible expenses		16c	406
	d	Property distributions		16d	128,711
	e	Repayment of loans from shareholders		16e	
Other Information	17a	Investment income		17a	
	b	Investment expenses		17b	
	c	Dividend distributions paid from accumulated earnings and profits		17c	
	d	Other items and amounts (attach statement)			
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l		18	120,299

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		28		
2a	Trade notes and accounts receivable				2,856
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) Stmt 3		1,015,046		
10a	Buildings and other depreciable assets	100,788		100,788	1,158,546
b	Less accumulated depreciation	(100,085)	703	(100,108)	680
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	3,535		3,535	
b	Less accumulated amortization	(885)	2,650	(1,069)	2,466
14	Other assets (attach statement) Stmt 4		450,775		450,775
15	Total assets		1,469,202		1,615,323
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		505,081		717,637
18	Other current liabilities (attach statement) Stmt 5		11,775		1,447
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		712,295		665,006
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital		8,900		8,900
24	Retained earnings		221,318		221,318
25	Adjustments to shareholders' equity (attach statement)		9,833		1,015
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		1,469,202		1,615,323

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	119,893	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$	365	7	Add lines 5 and 6	
4	Stmnt 6	41	8	Income (loss) (Schedule K, line 18), Line 4 less line 7	120,299
4	Add lines 1 through 3	406			
		120,299			

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21	9,833	
3	Other additions	120,299	
4	Loss from page 1, line 21		
5	Other reductions		
6	Combine lines 1 through 5	406	
7	Distributions other than dividend distributions	129,726	
8	Balance at end of tax year. Subtract line 7 from line 6	128,711	
		1,015	