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Healthcare in the United States has been one topic of the debates and discussion in the country for many years. The challenge for affordable, accessible, and quality healthcare for most Americans has been on the agenda of federal and state legislatures. There is probably no other state that has drawn as much individual attention regarding this challenge as the state of Massachusetts. While researching the topic for this article, it was discovered that financial and political perspectives on the success or failure of the healthcare model in Massachusetts vary depending on the aspect of the system being discussed. In this article the authors give a brief history and description of the Massachusetts Healthcare Law, explanation of how the law is financed, identification of the targeted populations in Massachusetts for which the law provides coverage, demonstration of the actual benefit coverage provided by the law, and review of the impact of the law on healthcare providers such as physicians and hospitals. In addition, there are explanations about the impact of the law on health insurance companies, discussion of changes in healthcare premiums, explanation of costs to the state for the new program, reviews of the impact on the health of the insured, and finally, projections on the changes that healthcare facilities will need to make to maintain fiscal viability as a result of this program.

"An Analysis of the Massachusetts Healthcare Law," was published in *Hospital Topics*. Dr. James Stephens, MHA program director at the Jiann-Ping Hsu College of Public Health Georgia Southern University was the lead author and Dr. Julie Reagan, assistant professor of health policy and management was one of the co-authors.