

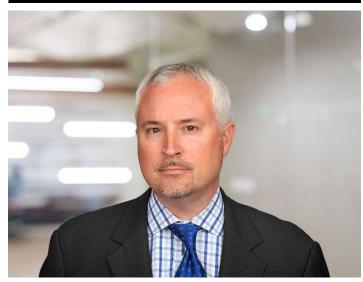
What's Next for Health Care?

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Irvine partner Sheldon Blumling was quoted in the July 2012 issue of *QSR*, a magazine for the restaurant industry, in the article "What's Next for Health Care?" The article noted that many employers are scrambling to understand the new healthcare law and how it will affect their businesses, now that the Supreme Court has upheld the Patient Protection and Affordable Care Act (PPACA). Although some groups oppose the law and are working toward a full repeal, Sheldon advised that a forward-looking approach is necessary: "The reality is, a lot of things would have to line up pretty perfectly for the election results to have a major impact on whether this law continues into 2014 [when PPACA reforms are scheduled to go into effect]. There is so much to think about, you really need to start now to channel the passion into evaluating how best to integrate the new obligations into your business. If the law takes care of itself in some other way, great, but if not, at least you're going to be prepared to either absorb the additional costs or plan around them properly."

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Sheldon J. Blumling Partner 949.798.2127 Email

