Via Facsimile Mail Stop 6010

November 16, 2005

Mr. Gerardo Canet Chairman and CEO Integramed America, Inc. Two Manhattanville Road Purchase, NY 10577

Re: Integramed America, Inc. Form 10-K for Fiscal Year Ended December 31, 2004 Filed March 22, 2005 File No. 000-20260

Dear Mr. Canet:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief