

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 29, 2009

Mr. John Hlywak, Jr.  
Executive Vice President and Chief Financial Officer  
IntegraMed America, Inc.  
2 Manhattanville Road  
Purchase, NY 10577

**Re: IntegraMed America, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Form 10-K for the Year Ended December 31, 2008**  
**File No. 000-20260**

Dear Mr. Hlywak:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief