

Via Facsimile and U.S. Mail
Mail Stop 4720

December 1, 2009

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

Re:	IntegraMed America, Inc.
Item	4.02 Form 8-K
Filed	November 3, 2009
File No.	000-20260

Dear Mr. Hlywak:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Christine L. Allen
Staff Accountant