

INTEGRAMED AMERICA INC
Form 8-K
August 19, 2010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

Current Report

Pursuant to Section 13 or 15(d) of
the Securities and Exchange Act 1934

Date of Report (Date of earliest event reported): August 16, 2010

IntegraMed America, Inc,
(Exact name of registrant as specified in charter)

Delaware
(State of other jurisdiction of incorporation)

0-20260
(Commission file Numbers)

6-1150326
(IRS Employer Identification No.)

Two Manhattanville Road, Purchase, NY
(Address of principal executive offices)

10577
(Zip Code)

Registrant's telephone no. including area code: (914) 253-8000

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communication pursuant to Rule 14d-2(b) under the Exchange Act
(17 CFR 240.14d-2(b))

Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 4.01 Changes in Registrant's Certifying Accountant.

(a) See Item 4.01 (b) below

(b) On August 16, 2010, IntegraMed America, Inc. (the "Company") was notified that Amper, Politziner and Mattia, LLP ("Amper"), an independent registered public accounting firm, combined its practice with that of Eisner LLP ("Eisner") and the name of the combined practice operates under the name EisnerAmper LLP. Prior to such combination, Amper had been serving as the Company's independent registered public accounting firm. With the combination of Amper and Eisner, the Audit Committee of the Company's Board of Directors has now engaged EisnerAmper LLP to serve as the Company's new independent registered public accounting firm.

During the Company's fiscal years ended December 31, 2008 and 2009 and through the date of this Current Report on Form 8-K, the Company did not consult with Eisner regarding any of the matters or reportable events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

The audit reports of Amper on the consolidated financial statements of the Company as of and for the years ended December 31, 2008 or 2009 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audit of the Company's consolidated financial statements for the fiscal years ended December 31, 2008 and 2009 and through the date of this Current Report on Form 8-K, there were (i) no disagreements between the Company and Amper on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Amper, would have caused Amper to make reference to the subject matter of the disagreement in their reports on the Company's financial statements for such years or for any reporting period since the Company's last fiscal year end and (ii) no reportable events within the meaning set forth in item 304(a)(1)(v) of Regulation S-K.

The Company provided Amper a copy of the disclosures in this Form 8-K and requested that Amper furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not Amper agrees with the Company's statements in this Item 4.01. A copy of the letter dated August 18, 2010 furnished by Amper in response to that request is filed as Exhibit 16.1 to this Current Report on Form 8-K.

ITEM 9.01 Financial Statements, Pro Forma Financial Information and Exhibits

(d)	Exhibits
	Exhibit No. Description of Exhibit
	16.1 Letter from Amper to the Securities and Exchange Commission dated August 19, 2010.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

IntegraMed America,
Inc.
(Registrant)

Date: August
19, 2010 By:

/s/John W. Hlwyak,
Jr.
John W. Hlywak, Jr.
Executive Vice
President and
Chief Financial
Officer
(Principal Financial
and
Accounting Officer)