

INTEGRAMED AMERICA INC
Form NT 10-K
March 17, 2009

OMB APPROVAL

OMB Number: 3235-0058

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

Expires: April 30, 2009

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FORM 12b-25

SEC FILE NUMBER
000-20260

NOTIFICATION OF LATE FILING

CUSIP NUMBER
45810N302

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D

Form N-SAR Form N-CSR
For Period Ended: December 31, 2008
 Transition Report on Form 10-K

Transition Report on Form 20-F

Transition Report on Form 11-K

Transition Report on Form 10-Q

Transition Report on Form N-SAR
For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.
If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates: N/A

PART I — REGISTRANT INFORMATION

IntegraMed America, Inc.
Full Name of Registrant
N/A
Former Name if Applicable
Two Manhattanville Road
Address of Principal Executive Office (Street and Number)
Purchase, New York 10577
City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report, or portion thereof, could not be filed within the prescribed time period.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(Attach Extra Sheets if Needed)

IntegraMed America, Inc. (the "Company") is unable to file its Form 10-K for the year ended December 31, 2008 (the "2008 Form 10-K") within the prescribed period due to reasons that could not be eliminated without unreasonable effort or expense. The Company has received comments from the Division of Corporation Finance of the Securities and Exchange Commission (the "SEC") pertaining to its Form 10-K for the year ended December 31, 2007 and its Form 10-Q for the quarter ended March 31, 2008; certain of the SEC's comments relating to the timing of the Company's revenue recognition associated with its Attain IVF™ Program (formerly known as the IntegraMed Shared Risk Refund Program) remain unresolved. Completion of the Company's review of the timing of its revenue recognition and resolution of the SEC's comments may impact the Company's financial statements for the year ended December 31, 2008, as well as periods prior thereto. The Company anticipates that it will file the 2008 Form 10-K prior to the fifteenth calendar day following the prescribed due date.

Safe Harbor Statement under the Private Securities Litigation Reform Act of 1995

All statements included in this notification of late filing, other than statements or characterizations of historical fact, are forward-looking statements. These forward-looking statements are based on the Company's current expectations, and certain assumptions made by the Company, and events beyond the Company's control, all of which are subject to change. Such forward-looking statements include, but are not limited to, statements relating to the resolution of the SEC's comments and the Company's ability to file its 2008 Form 10-K, and statements concerning our preliminary estimates of our results of operations for 2008. These forward-looking statements are not guarantees of our actual results for 2008, future results or the commitments made by the Company herein, and they are subject to risks, uncertainties and assumptions that could cause the Company's actual results to differ materially and adversely from those expressed in any forward-looking statement. The forward-looking statements in this notification speak only as of the date they are made. The Company undertakes no obligation to revise or update publicly any forward-looking statement for any reason.

PART IV — OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

John W. Hlywak, Jr. (Name)	914 (Area Code)	251-4143 (Telephone Number)
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(2) Have all other periodic reports required under Sections 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

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(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Explanation provided in response to Part IV(3):

The unresolved SEC comments pertain primarily to the timing of the Company's revenue recognition associated with the Company's Attain IVF Program. The Company believes that it has properly accounted for such revenues; however, if the SEC ultimately objects to the Company's position with respect to the timing of its revenue recognition, the Company will need to restate its previously filed financial statements and its financial statements for the year ended December 31, 2008 would reflect significant change in its results of operations. The Company previously reported net income of \$3.9 million for the year ended December 31, 2008 in its Current Report on Form 8-K filed on February 17, 2009. If the Company ultimately determines that it needs to modify the timing of its revenue recognition, it currently anticipates that net income for the year ended December 31, 2008 will be between \$1.0 million and \$1.4 million less than the previously reported net income.

IntegraMed America, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date March 17, 2009

By /s/ John W. Hlywak, Jr.

Name: John W. Hlywak, Jr.

Title: Executive Vice President and Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

GENERAL INSTRUCTIONS

1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.

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2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.
3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
5. Electronic filers. This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§232.201 or §232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§232.13(b) of this Chapter).

4825-9291-57154