

INTEGRAMED AMERICA, INC.

AUDIT COMMITTEE CHARTER

As Amended and Restated December 12, 2006

Purpose

The primary purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of IntegraMed America, Inc. (the “Company”) is to assist the Board in its oversight of (a) the integrity of the Company’s financial statements and its financial reporting and disclosure practices, (b) the soundness of the Company’s accounting, auditing and financial reporting practices, including the internal controls and audit functions (c) the Company’s compliance with legal and regulatory requirements, and (d) the appointment, compensation, qualifications, independence and performance of the Company’s independent auditors.

Membership

The Committee shall consist of three or more directors all of whom, in the judgment of the Board, shall be independent in accordance with the rules and regulations of the Securities and Exchange Commission (“SEC”) and NASDAQ listing standards. Each member shall, in the judgment of the Board, be financially literate under NASDAQ Rule 4350(d)(2), including having the ability to read and understand the Company’s basic financial statements or at the time of appointment undertaking training for that purpose. At least one member of the Committee shall, in the judgment of the Board, be a “financial expert” as defined by Item 401(h) of Regulation S-K. Committee members shall not simultaneously serve on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of the director to effectively serve on the Committee, and the Company discloses this determination in the Company’s annual proxy statement. The members of the Committee shall be appointed by the Board on the recommendation of the Nominating and Governance Committee of the Board. Committee members may be replaced by the Board.

Committee Authority and Responsibility

The Committee shall:

1. Appoint the independent auditors for the purpose of preparing and issuing an audit report or to perform related work, and set such independent auditors’ compensation, and if appropriate, replace such independent auditors.
2. Pre-approve all audit and permitted non-audit services to be performed by

the Company's independent auditors; or delegate the authority to pre-approve such services to one or more members of the Committee, who shall report any decision to preapprove any services to the full Committee at its regularly scheduled meetings.

3. Report the pre-approval of any permitted non-audit services to management for disclosure in the Company's periodic reports.

4. Review with the independent auditors selected by the Committee the scope of the prospective audit, the estimated fees therefor and such other matters pertaining to such audit as the Committee may deem appropriate.

5. Receive, review and discuss:

5.1 a report by the Company's independent auditors describing (i) the Company's independent auditors internal quality-control procedures, (ii) any material issues raised by the most recent internal quality control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the Company's independent auditors, and any steps taken to deal with any such issues, (iii) in an effort to assess the Company's independent auditors' independence, all relationships between the Company's independent auditors and the Company and (iv) any significant deficiencies and material weaknesses identified during their audit on management's assessment of internal controls.

5.2 all other reports from the Company's independent auditors, including the annual comments from the Company's auditors on accounting procedures and systems of control.

5.3. copies of the annual comments from the Company's independent auditors on accounting procedures and systems of control; review and consider whether the provision by the Company's independent auditors of any permitted non-audit services is compatible with maintaining their independence; review and approve the non-audit fees of the Company's independent auditors; and review with the Company's independent auditors any questions, comments or suggestions they may have relating to the internal controls, accounting practices or procedures of the Company or its subsidiaries, and any audit problems or difficulties and management's responses.

6. Review, at least annually, the then current and future programs with respect to the Company's internal audit procedures, including the procedure for assuring implementation of accepted recommendations made by the Company's independent auditors; and review any issues that arise regarding the performance of the Company's internal audit function and the significant matters contained in any internal audit function reports.

7. Make or cause to be made, from time to time, such other examinations or reviews as the Committee may deem advisable with respect to the adequacy of the

systems on internal controls and accounting practices of the Company and its subsidiaries and with respect to current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate.

8. Review with management and the Company's independent auditors the annual and quarterly financial statements of the Company, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and any critical or material accounting policies, principles or practices used, considered or changed in preparing the statements prior to the filing of a report on Form 10-K or 10-Q with the SEC. Such review will also include (1) the items required by SAS 61 and SAS 90 as in effect at that time in the case of the annual statements and SAS 71 and SAS 90 as in effect at that time in the case of the quarterly statements, (2) the results of the independent auditor's reviews of such financial statements, (3) the adequacy of the Company's internal controls which could significantly affect the Company's financial statements and (4) off-balance sheet structures on the Company's financial statements. During such review, or otherwise, the Committee shall determine that the independent auditors are satisfied with the disclosures in and contents of the financial statements and shall inform management that the Committee is satisfied with the inclusion of such disclosures and financial statements in the applicable Form 10-K or 10-Q which is to be filed with the SEC.

9. Review and discuss with management and the independent auditor, as applicable, earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

10. Review and discuss with Company management Company policies with respect to risk assessment and risk management.

11. Receive from the Company's independent auditors the report required by Independence Standards Board Standards No. 1 as in effect at that time and discuss it with the Company's independent auditors.

12. Review the status of compliance with laws, regulations, and internal procedures, contingent liabilities and risks that may be material to the Company, the scope and status of systems designed to assure Company compliance with laws, regulations and internal procedures, through receiving reports from management, legal counsel and other third parties as determined by the Committee on such matters, as well as major accounting, legislative and regulatory developments and pronouncements which could materially impact the Company's contingent liabilities and risks.

13. Establish and maintain procedures for the confidential and anonymous receipt, retention and treatment of complaints regarding the Company's accounting, internal controls or auditing matters and the Company's Corporate Compliance Manual. Establish clear hiring policies for employees or former employees of the Company's independent auditors.

14. Obtain the advice and assistance, as appropriate, of independent counsel and other advisors as necessary to fulfill the responsibilities of the Committee.

15. Report regularly to the Board as to the Committee's accomplishments of its purposes and responsibilities.

16. Conduct an annual performance evaluation of the Committee and deliver a written or oral report to the Board of Directors.

17. Annually review the Committee's charter and recommend any changes to the charter deemed necessary by recent accounting and regulatory pronouncements or desirable by the Committee.

18. Investigate, review and report on propriety and ethical implications of any material transactions, as defined by SFAS No. 57, reported to the Committee between the Company and any employee, officer or member of the Board or any affiliate of the foregoing.

19. Prepare the audit committee report required by the SEC to be included in Company's proxy statement.

20. Review the experience and qualifications of the Company's senior finance executives.

21. Perform other responsibilities as directed by the Board of Directors.

Meetings

The Committee shall meet as it determines, but not less frequently than quarterly. Not less than two members shall be in attendance for a quorum. The Committee shall meet periodically with management and the independent auditors in separate executive sessions. The proceedings of all meeting shall be reflected in written minutes, which shall be maintained with the records of proceedings of the Board.

The Committee is governed by the same rules and regulations regarding meetings (including meetings by teleconference or similar communications equipment), action without meetings, notice waiver of notice, and quorum and voting requirements as are applicable to the Board. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Resources and Authority

The Committee shall have the resources and authority necessary to discharge its duties and responsibilities, including authority to retain outside counsel or other experts or consultants, as it deems appropriate. The Committee shall have sole authority to

approve related fees and retention terms.

Limitation of Audit Committee's Role

The Audit Committee's role is one of oversight. Management is responsible for preparing the Company's financial statements, and the independent auditors are responsible for auditing those financial statements. Management is responsible for the fair presentation of the information set forth in the financial statements in conformity with GAAP. The independent auditor's responsibility is to provide their opinion, based on their audits, that the financial statements fairly present, in all material respects, the financial position, results of operations and cash flows of the Company in conformity with GAAP. While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and in conformity with GAAP. Further, it is not the duty of the Audit Committee to assure compliance with applicable laws and regulations or the Company's Code of Ethical Conduct.