UNITED STATES

SECUR	ITIES AND EXCHANGE COMM	IISSION
	Washington, D.C. 20549	
	FORM 8-K	
	CURRENT REPORT	
	PURSUANT TO SECTION 13 OR 15(D) OF	
	THE SECURITIES EXCHANGE ACT OF 1934	
	Date of Report (Date of earliest event reported): May 7, 2004	
	NovaMed, Inc.	
	(Exact Name of Registrant as Specified in Charter)	
Delaware (State or Other Jurisdiction	0-26625 (Commission File Number)	36-4116193 (IRS Employer
of incorporation)		Identification No.)
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980 North Michigan Avenue, Suite 1620,

60611

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Chicago, Illinois (Address of Principal Executive Offices)

(Zip Code)

Registrant s telephone number, including area code (312) 664-4100

Item 5. Other Events.

Institutional Shareholder Services (ISS) requested that NovaMed, Inc. (NovaMed) provide ISS with additional information about tax fees that NovaMed reported in its proxy statement for its 2004 Annual Meeting of Stockholders. ISS further requested that NovaMed publish this information either in a Form 8-K filing or in a press release. The following is information that NovaMed provided to ISS:

Fees Paid to Independent Auditors

The following table sets forth fees billed by PricewaterhouseCoopers LLP for services rendered for the fiscal year ended December 31, 2003:

Audit, Audit-Related and Tax Preparation and Compliance Fees:	
Audit Fees	\$ 155,090
Audit-Related Fees	\$ 10,021
Tax Fees Preparation and Compliance	\$ 169,010
Total Audit, Audit-Related and Tax Preparation and Compliance Fees	\$ 334,121
Other Non-Audit Fees:	
Tax Fees Other (1)	\$ 5,205
All Other Fees	\$ 4,565
Total Other Non-Audit Fees	\$ 9,770
Total Fees	\$ 343,891

⁽¹⁾ Tax Fees Other is for tax advice relating to structuring potential acquisitions of ambulatory surgery centers.

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SIGNATURE

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 hereunto duly authorized.

NovaMed, Inc.

Dated: May 7, 2004 By: /s/ Scott T. Macomber

Scott T. Macomber Executive Vice President and Chief Financial Officer