July 15, 2010

William C. Lucia Chief Executive Officer HMS Holdings Corp. 401 Park Avenue South New York, NY 10016

Re: HMS Holdings Corp.

Form 10-K For the Year Ended December 31, 2009

Filed February 26, 2010 File No. 000-50194

Dear Mr. Lucia:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Barbara C. Jacobs Assistant Director