

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