



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 4561

December 13, 2017

Jeffrey Sherman
Chief Financial Officer
HMS Holdings Corp.
5615 High Point Drive
Irving, TX 75038

Re: HMS Holdings Corp.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed June 6, 2017
File No. 000-50194

Dear Mr. Sherman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson
Sr. Asst. Chief Accountant
Office of Information Technologies
and Services