HMS HOLDINGS CORP Form SC 13G February 15, 2005

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

SCHEDULE 13G

Inder	t he	Securities	Exchange	Act	οf	1934
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(Amendment No. 1) *					
HMS HOLDINGS CORP					
(Name of Issuer)					
Common Stock, \$.01 par value per share					
(Title of Class of Securities)					
US40425J1016					
(CUSIP Number)					
December 31, 2004					
December 31, 2004					
(Date of Event Which Requires Filing of this Statement)					
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:					
[X] Rule 13d-1(b)					
[] Rule 13d-1(c)					
[] Rule 13d-1(d)					

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No.	US40425J101	6			
1.	Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only). AMVESCAP PLC				
2.	Check the Appr Instructions) (a) (b)	opriate Box if	f a Member of a Group (see		
3.	SEC Use Only				
4. Citizenship or Place of Organization AMVESCAP PLC: England AIM Advisors, Inc: United States AIM Capital Management, Inc.: United States INVESCO Institutional (N.A.), Inc.: United States					
Number of Shar	65	5.	Sole Voting Power 2,886,200: Such shares are held by the following entities in the respective amounts listed AIM Advisors, Inc 2,418,000, AIM Capital Management, Inc. 231,200, INVESCO Institutional (N.A.), Inc. 237,000		
Beneficially Owned by Each Reporting Person With		6.	Shared Voting Power		
		7.	Sole Dispositive Power 2,886,200: Such shares are held by the following entities in the respective amounts listed AIM Advisors, Inc 2,418,000, AIM Capital Management, Inc. 231,200, INVESCO Institutional (N.A.), Inc. 237,000		
		8.	Shared Dispositive Power		

9. Aggregate Amount Beneficially Owned by Each Reporting Person 2,886,200

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9) 14.98%

12. Type of Reporting Person (See Instructions) IA, HC. See Items 2 and 3 of this statement.

(See Instructions) N/A

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Item 1(b) Address of Issuer's Principal Executive Offices:
 401 Park Avenue South
 New York, NY 10016

In accordance with Securities and Exchange Commission Release No. 34-39538 (January 12, 1998), this statement on Schedule 13G or amendment thereto is being filed by AMVESCAP PLC ("AMVESCAP"), a U.K. entity, on behalf of itself and its subsidiaries listed in Item 4 of the cover of this statement. AMVESCAP through such subsidiaries provides investment management services to institutional and individual investors worldwide.

Executive officers and directors of AMVESCAP or its subsidiaries may beneficially own shares of the securities of the issuer to which this statement relates (the "Shares"), and such Shares are not reported in this statement. AMVESCAP and

its subsidiaries disclaim beneficial ownership of Shares beneficially owned by any of their executive officers and directors. Each of AMVESCAP's direct and indirect subsidiaries also disclaim beneficial ownership of Shares beneficially owned by AMVESCAP and any other subsidiary.

England

Item 2(c) Citizenship:

See the response to Item 2(a) of this statement.

Item 2(d) Title of Class of Securities:

Common Stock, \$.01 par value per share

Item 2(e) CUSIP Number: US40425J1016

Item 3
Type of Reporting Person:

An investment adviser in accordance with section 240.13d-1(b)(1)(ii)(E) A parent holding company or control person in accordance with section 240.13d-1

As noted in Item 2 above, AMVESCAP is making this filing on behalf of its subsidiaries listed herein. Each of these entities is either an investment adviser registered with the United States Securities Exchange Commission under Section 203 of the Investment Advisers Act of 1940, as amended, or under similar laws of other jurisdictions. AMVESCAP is a holding company.

Please see responses to Items 5-8 on the cover of this statement which are incorporated herein by reference.

N/A

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

N/A

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security

on By the Parent Holding Company:

Please see Item 3 of this statement, which is incorporated herein by reference.

- Item 8 Identification and Classification of Members of the Group: $\ensuremath{\text{N/A}}$
- Item 9 Notice of Dissolution of a Group: N/A
- Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Signature:

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date				
/s/	HAL	LIEBE	S	
 Signa	 ature	·		

February 14, 2005

Hal Liebes Group Compliance Officer AMVESCAP PLC