HMS HOLDINGS CORP Form SC 13G/A June 09, 2006

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

| SCHEDULE 13G  |
|---|
| Under the Securities Exchange Act of 1934   |
| (Amendment No. 2 )*   |
|   |
| HMS Holdings Corp.  |
| (Name of Issuer)  |
|   |
| Common Stock, \$.01 par value per share   |
| (Title of Class of Securities)  |
|   |
| 40425J101   |
| (CUSIP Number)  |
|   |
| May 31, 2006  |
| (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. 40425J101

| 1.   | Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only).  AMVESCAP PLC  AIM Advisors, Inc.  AIM Capital Management, Inc.  INVESCO Taiwan Limited |             |   |   |          |
|--|--|-------------|---|---|----------|
| 2.   | Check the A<br>Instruction<br>(a)<br>(b)   |             | ox if a Member  | r of a Group (see   |          |
| 3.   | SEC Use Onl  | У           |   |   |          |
| 4.   | 4. Citizenship or Place of Organization AMVESCAP PLC: England AIM Advisors, Inc: United States AIM Capital Management, Inc.: United States INVESCO Taiwan Limited: Taiwan        |             |   |   |          |
|  |  | 5.          | shares are he<br>entities in t<br>listed:<br>AIM Advisors,<br>AIM Capital N | Power 1,888,040: Such all by the following the respective amount , Inc 1,538,924 Management, Inc. 333, an Limited 15,400                | ES       |
| Number of Shares<br>Beneficially Owned<br>by Each Reporting<br>Person With |  | 6.          | Shared Voting   | g Power   |          |
|  |  | 7.          | shares are he<br>entities in t<br>listed:<br>AIM Advisors,<br>AIM Capital N | tive Power 1,888,040;<br>eld by the following<br>the respective amount<br>, Inc 1,538,924<br>Management, Inc. 333,<br>an Limited 15,400 |          |
|  |  | 8.          | Shared Dispos   | sitive Power  |          |
| 9.   | Aggregate<br>1,888,040   | Amount Bene | ficially Owne   | ed by Each Reporting  | g Person |

10. Check if the Aggregate  $\,$  Amount in Row (9) Excludes Certain Shares (See Instructions)  $\,$  N/A  $\,$ 

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

.28%

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

SCHEDULE 13G

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.

Item 2(c) Citizenship:

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

Item 2(e) CUSIP Number: 40425J101

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(b) (1) (ii) (G)

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 Being Reporting 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:

N/A

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.

Lisa Brinkley Chief Compliance Officer

Signature