



DIVISION OF
CORPORATION FINANCE

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

January 13, 2011

John J. Cronin, Jr.
Chief Financial Officer
Mastech Holdings, Inc.
1000 Commerce Drive
Suite 500
Pittsburgh, PA 15275

Re: Mastech Holdings, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 8, 2010
Form 10-Q for Quarterly Period Ended
September 30, 2010
Filed October 29, 2010
File No. 001-34099

Dear Mr. Cronin:

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

Sincerely,

Kevin Woody
Branch Chief