



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

DIVISION OF  
CORPORATION FINANCE

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