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

AMENDMENT NO. 2 to SCHEDULE 13D

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. 2)

MASTECH DIGITAL, INC.

(NAME OF ISSUER)

Common Stock, \$.01 par value per share
(TITLE OF CLASS OF SECURITIES)

57633B100
(CUSIP NUMBER)

John J. Cronin, Jr.
Chief Financial Officer and Corporate Secretary
Mastech Digital, Inc.
1305 Cherrington Parkway Building 210, Suite 400
Moon Township, Pennsylvania 15108
(412) 787-2100

(NAME, ADDRESS AND TELEPHONE NUMBER OF PERSON AUTHORIZED TO RECEIVE NOTICES AND COMMUNICATIONS)

December 16, 2022
(DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT)

IF THE FILING PERSON HAS PREVIOUSLY FILED A STATEMENT ON SCHEDULE 13G TO REPORT THE ACQUISITION THAT IS THE SUBJECT OF THIS SCHEDULE 13D AND IS FILING THIS SCHEDULE BECAUSE OF §§240.13d-1(e), 240.13d-1(f) OR 240.13d-1(g), CHECK THE FOLLOWING BOX .

NOTE: SCHEDULES FILED IN PAPER FORMAT SHALL INCLUDE A SIGNED ORIGINAL AND FIVE COPIES OF THE SCHEDULE, INCLUDING ALL EXHIBITS. SEE §240.13d-7 FOR OTHER PARTIES TO WHOM COPIES ARE TO BE SENT.

* 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 DISCLOSURES PROVIDED IN A PRIOR COVER PAGE.

THE INFORMATION REQUIRED ON 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).

1.	NAME OF REPORTING PERSON	
	Manoj Singh, as the sole member of the Trust Protection Committee of the Sunil Wadhvani 2020 Exempt Family Trust	
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (A) <input type="checkbox"/> (B) <input type="checkbox"/>	
3.	SEC USE ONLY	
4.	SOURCE OF FUNDS (SEE INSTRUCTIONS) OO	
5.	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) <input type="checkbox"/>	
6.	CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7.	SOLE VOTING POWER 1,850,000 (See Item 5(a))
	8.	SHARED VOTING POWER 0
	9.	SOLE DISPOSITIVE POWER 1,850,000 (See Item 5(a))
	10.	SHARED DISPOSITIVE POWER 0
11.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY REPORTING PERSON 1,850,000 (See Item 5(a))	
12.	CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) <input type="checkbox"/>	
13.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 16% (See Item 5(a))	
14.	TYPE OF REPORTING PERSON* IN	

Explanatory Note: This amendment No. 2 amends the first amendment of the Schedule 13D of Manoj Singh, as the sole member of the Trust Protection Committee of the Sunil Wadhvani 2020 Exempt Family Trust (the “Reporting Person”) that was filed with the Securities and Exchange Commission on December 27, 2022 (the “Amended Schedule 13D”) with respect to the Common Stock, par value \$.01 per share (the “Common Stock”) of Mastech Digital, Inc. (“Mastech”). This amendment constitutes Amendment No. 2 to the Initial Schedule 13D and is solely meant to replace the incomplete exhibits provided in the Amended Schedule 13D. Capitalized terms used but not defined herein have the meanings given to such terms in the initial Schedule 13D, which was filed with the Securities and Exchange Commission on September 25, 2020. Except as set forth herein, the Amended Schedule 13D is unmodified.

Item 3. Source and Amount of Funds or Other Consideration.

Item 3 of the Amended Schedule 13D remains the same.

Item 4. Purpose of Transaction.

Item 4 of the Amended Schedule 13D remains the same.

Item 5. Interest in Securities of the Issuer.

Item 5 of the Amended Schedule 13D remains the same.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer.

Item 6 of the Amended Schedule 13D remains the same.

Item 7. Materials to be filed as Exhibits.

Item 7 of the Initial Schedule 13D is hereby amended and supplemented as follows, to replace the previous exhibits with those listed below:

- | | |
|-----------|--|
| Exhibit 1 | Stock Purchase Agreement, dated December 16, 2022, by and between Sunil Wadhvani and the Sunil Wadhvani 2020 Exempt Family Trust |
| Exhibit 2 | Confirmation Agreement, dated as of December 16, 2022, by and between Sunil Wadhvani and the Sunil Wadhvani 2020 Exempt Family Trust |
| Exhibit 3 | Promissory Note, dated as of December 16, 2022, made by the Sunil Wadhvani 2020 Exempt Family Trust in favor of the Sunil Wadhvani Trust |

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: February 8, 2023

/s/ Manoj Singh

Sole Member of Trust Protection Committee of
the Sunil Wadhvani 2020 Exempt Family Trust

Mastech Digital, Inc.**Stock Purchase Agreement between
Sunil Wadhvani and Sunil Wadhvani 2020 Exempt Family Trust**

THIS STOCK PURCHASE AGREEMENT (the “Agreement”) is made as of December 16, 2022 by and between Sunil Wadhvani (“Seller”) and Sunil Wadhvani 2020 Exempt Family Trust (“Purchaser”):

WHEREAS, Seller desires to sell 991,000 shares of Common Stock in Mastech Digital, Inc. (the “Corporation”) to Purchaser and Purchaser desires to purchase such stock from Seller pursuant to the terms and conditions set forth in the Agreement.

NOW, THEREFORE, in consideration of the above premises and mutual covenants hereinafter set forth, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. The foregoing recitals are hereby incorporated herein and made a part hereof.

2. Purchase and Sale of Stock. Seller hereby sells, transfers and assigns to Purchaser, and Purchaser hereby purchases from Seller, together with all distributions and voting rights thereof, 991,000 shares of Common Stock in the Corporation (the “Stock”).

3. Consideration.

- (a) As consideration for the Stock, Purchaser hereby agrees to pay Seller the “fair market value” (as hereinafter defined) of the Stock as of the date hereof (the “Purchase Price”), which is not known with certainty on the date hereof but will be determined based on all relevant information as of the date hereof. Furthermore, the fair market value determined is subject to challenge by the Internal Revenue Service (the “IRS”). Seller has retained Gleason Experts (the “Appraiser”) to make a good-faith determination of such fair market value as of the date hereof in written appraisal to be completed as soon as reasonably practicable (the “Appraisal”). Seller and Purchaser shall receive copies of all drafts of the Appraisal and shall have the right to provide comments to the Appraiser after receiving such drafts. Upon completion of the Appraisal, Seller and Purchaser shall execute a Confirmation Agreement substantially in the form of **Exhibit B** in which they represent that they each have had an opportunity to review the Appraisal and provide comments to the Appraiser and in which they confirm the Purchase Price as determined based on the Appraisal. Upon completion of the Appraisal, Seller shall also write the Purchase Price, based on the Appraisal, on the following line: \$11,510,713.
- (b) The Purchase Price shall be paid by Purchaser’s execution and delivery to Seller of a promissory note substantially in form of **Exhibit A** attached hereto and hereby made a part hereof with a face amount equal to the Purchase Price.

4. Price Adjustment. If the IRS successfully challenges the fair market value of the Stock in a proceeding of any type related to the tax consequences of this Agreement, the Purchase Price and face amount of the promissory note shall be adjusted accordingly so that the Purchase Price and face amount of the promissory note are equal to the fair market value of the Stock as finally determined for federal gift tax purposes (the "Final Purchase Price").

5. Fair Market Value. As used herein, the "fair market value" of the Stock shall mean the price at which such Stock would change hands as of the date of this Agreement between a hypothetical willing buyer and a hypothetical willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.

6. Warranties and Representations of Seller. Seller warrants and represents to Purchaser, effective as of the date hereof, as follows:

- (a) No prior assignment of the Stock have been made by Seller.
- (b) Seller is the owner of the Stock free and clear of any claims, liens, charges or encumbrances.
- (c) Seller has full right, power and authority to transfer the Stock to Purchaser, and to otherwise enter into this Agreement and to consummate the transaction contemplated herein.
- (d) After the transfers contemplated by this Agreement, Purchaser shall be vested with good and marketable title to the Stock free and clear of any claims, liens, charges or encumbrances other than those imposed under this Agreement as of the date hereof.
- (e) Seller hereby directs the person charged with maintaining the Corporation's books and records to record the transfer of the Stock to Purchaser on the Corporation's books and records as of the date hereof.

7. Warranties and Representations of Purchaser. Purchaser warrants and represents to Seller, effective as of the date hereof, that Purchaser has full right, power and authority to acquire the Stock, and to otherwise enter into this Agreement and consummate the transaction contemplated herein, and accepts the Stock and assumes all of the obligations of Seller with respect thereto and agrees to be bound by and comply with the bylaws of the Corporation.

8. Further Assurances. In connection with this Agreement and the transactions contemplated hereby, each party agrees to execute and deliver any additional documents and instruments and perform any additional acts that may be necessary or appropriate to effectuate and perform the provisions of this Agreement and those transactions.

9. Governing Law. This Agreement shall be subject to and governed by the laws of the State of Delaware, giving effect to its conflict of laws rules.

10. Binding Nature of Agreement. This Agreement shall be binding upon, and shall inure to the benefit of, the heirs, successors and assigns of each of the respective parties hereto.

11. Entire Agreement. This Agreement represents the parties' entire agreement with respect to its subject matter and supersedes all prior communications, understandings and agreements with respect thereof. This Agreement may not be amended except by written agreement executed by all parties hereto.

12. Severability. If any provisions hereof shall be or become unenforceable for any reason, the validity and effect of all other provisions shall not be affected thereby.

13. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of which shall be deemed to be one and the same instrument. Documents executed, scanned (in .PDF or similar reprographic format), and/or executed (and, as appropriate, witnessed and/or notarized) electronically using electronic signature software (e.g., DocuSign or similar software), or similar methods (each a method of "Electronic Execution") and transmitted electronically shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such Electronic Execution having the same legal and binding effect as original signatures.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first above written.

SELLER:

/s/ Sunil Wadhvani

Sunil Wadhvani

PURCHASER:

Sunil Wadhvani 2020 Exempt Family Trust

By: The Northern Trust Company of Delaware, as trustee

/s/ Gregory Wood

By: Gregory Wood,

As its: Senior Vice President

The Northern Trust Company of Delaware

EXHIBIT B

CONFIRMATION AGREEMENT

Mastech Digital, Inc.**Confirmation Agreement between
Sunil Wadhvani and Sunil Wadhvani 2020 Exempt Family Trust**

THIS CONFIRMATION AGREEMENT (the “Agreement”) is made as of December 16, 2022 by and between Sunil Wadhvani (“Seller”) and Sunil Wadhvani 2020 Exempt Family Trust (“Purchaser”):

WHEREAS, pursuant to the terms of the Stock Purchase Agreement dated as of December 16, 2022 (the “Purchase Agreement”), Seller sold to Purchaser 991,000 shares of Common Stock in Mastech Digital, Inc. (the “Corporation”) (the “Purchased Interest”);

WHEREAS, Purchaser agreed to pay Seller the “fair market value” (as defined in the Purchase Agreement) of the Purchased Interest (the “Purchase Price”);

WHEREAS, on the date of the Purchase Agreement, the parties agreed that the Purchase Price would be paid by Purchaser’s execution and delivery of a promissory note with a face amount equal to the Purchase Price;

WHEREAS, the fair market value of the Purchased Interest was determined by a written appraisal report (the “Appraisal”) prepared by Gleason Experts (the “Appraiser”) to be \$11,510,713;

WHEREAS, on the date of the Purchase Agreement, the Purchase Price was paid by Purchaser’s execution and delivery of a promissory note with a face amount equal to the Purchase Price; and

WHEREAS, Seller and Purchaser agreed to execute this Confirmation Agreement upon completion of the Appraisal in which they represent that they each have had an opportunity to review the Appraisal and provide comments to the Appraiser and in which they confirm the Purchase Price as determined based on the Appraisal.

NOW, THEREFORE, in consideration of the above premises and mutual covenants hereinafter set forth, the receipt and sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

1. Review of Appraisal. Seller and Purchaser hereby acknowledge that they each have had an opportunity to review the Appraisal and provide comments to the Appraiser.

2. Confirmation of Purchase Price. Seller and Purchaser confirm that the face value of the promissory note to pay the Purchase Price is \$11,510,713.

3. Binding Nature of Agreement. This Agreement shall be binding upon, and shall inure to the benefit of, the successors and assigns of each of the respective parties hereto.

4. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of which shall be deemed to be one and the same instrument. Documents executed, scanned (in .PDF or similar reprographic format), and/or executed (and, as appropriate, witnessed and/or notarized) electronically using electronic signature software (e.g., DocuSign or similar software), or similar methods (each a method of “**Electronic Execution**”) and transmitted electronically shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such Electronic Execution having the same legal and binding effect as original signatures.

5. Governing Law. This Agreement shall be subject to and governed by the laws of the State of Delaware, without giving effect to its conflict of laws rules.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first above written.

SELLER:

/s/ Sunil Wadhvani

Sunil Wadhvani

PURCHASER:

Sunil Wadhvani 2020 Exempt Family Trust

/s/ Gregory Wood

The Northern Trust Company of Delaware, as trustee

By: Gregory Wood,

Its: Senior Vice President

The Northern Trust Company of Delaware

EXHIBIT A

PROMISSORY NOTE

\$11,510,713

Wilmington, Delaware
As of December 16, 2022

FOR VALUE RECEIVED, the Sunil Wadhvani 2020 Exempt Family Trust (“Borrower” or the “Trust”) promises to pay to the order of the Sunil Wadhvani Trust (“Lender”), at such place as may be designated by the holder hereof, in lawful money of the United States of America or other property of determinable value acceptable to Lender at the time of such payment, the principal sum equal to eleven million five hundred ten thousand seven hundred and thirteen dollars (\$11,510,713), with interest thereon as follows:

(i) Commencing on the date hereof, interest shall accrue on a daily basis on the outstanding principal balance at a rate of 4.27% per annum (the “Interest Rate”), shall be compounded annually, and shall be due and payable on each anniversary of the date hereof ending on the Maturity Date.

(ii) The entire principal balance, together with all interest accrued and unpaid thereon and all other sums due under this Note, shall be due and payable on the Maturity Date: December 1, 2031. Borrower may, at its option, prepay all or any part of the principal from time to time without premium, penalty or prior notice.

(iii) All payments shall be credited first to accrued interest and the balance to principal.

The occurrence of any one of the following events shall constitute a default by Borrower (“Event of Default”) under this Note: (a) if Borrower fails to pay any of the principal or interest due within fifteen (15) days after the date on which the same became due and payable (a “late payment”); (b) if Borrower fails to perform, keep or observe any term or provision contained in this Note which is required to be performed, kept or observed by Borrower; or (c) if any of Borrower’s assets are attached, seized, subjected to a writ of distress warrant, or are levied upon or come within the possession of any receiver, trustee, custodian, or assignee for the benefit of creditors.

Upon an Event of Default, any sums remaining unpaid hereunder shall bear interest at the “Default Interest Rate” until this Note is paid in full; provided, however, that if the Event of Default is a late payment, then any sums remaining unpaid hereunder shall bear interest at the Default Interest Rate only until the late payment and all accrued interest through the date of the late payment (including interest at the Default Interest Rate from the date the late payment was due through the date of the late payment) are paid. The “Default Interest Rate” shall be one hundred twenty percent (120%) of the Interest Rate. Upon or after an Event of Default, Lender shall have the option, without demand or notice, to (i) declare the unpaid principal balance of the Note and all interest accrued thereon to be immediately due and payable, and the same shall thereupon

become and be immediately due and payable, without presentment, demand, protest or notice of any kind, all of which are hereby expressly waived by Borrower; and (ii) exercise any and all other rights and remedies available at law or in equity. The remedies of Lender, as provided herein, shall be cumulative and concurrent, and may be pursued singularly, successively or together, at the sole discretion of Lender, and may be exercised as often as occasion therefor shall arise.

No act, omission, or other failure on the part of Lender or any holder of this Note to exercise any right, remedy or recourse hereunder with respect to Borrower, whether before or after the occurrence of an Event of Default, shall constitute waiver or release of any such right, remedy, recourse, Event of Default or of any other Event of Default by such holder or on behalf of any other holder; such waiver or release to be effected only through a written document executed by Lender or such holder and then only to the extent specifically recited therein. A waiver or release with reference to any one event shall not be construed as continuing, as a bar to, or as a waiver or release of, any subsequent right, remedy or recourse as to a subsequent event. No failure to accelerate the debt of Borrower evidenced hereby by reason of an Event of Default or indulgence granted from time to time shall be construed to be a waiver of the right to insist upon prompt payment thereafter, or shall be deemed to be a novation of this Note or a reinstatement of such debt evidenced hereby or a waiver of such right of acceleration or any other right, or be construed so as to preclude the exercise of any right any holder of this Note may have, whether by the laws of the jurisdiction governing this Note, by agreement or otherwise, and Borrower hereby expressly waives the benefit of any statute or rule of law or equity that would produce a result contrary to or in conflict with the foregoing.

If at any time on or after an Event of Default Lender: (a) employs counsel for advice or other representation to enforce any rights of Lender against Borrower and/or (b) attempts to or enforces any of Lender's rights or remedies under this Note, the reasonable costs and expenses incurred by Lender in any manner or way with respect to the foregoing shall be paid by Borrower, and until so paid shall be added to the unpaid principal balance hereunder and subject to all the terms of this Note.

Borrower may assign its obligations hereunder only with the express written consent of Lender and the assignee's express written assumption of all of Borrower's obligations hereunder.

Borrower hereby waives presentment for payment, protest, demand, notice of protest, notice of nonpayment and diligence with respect to this Note, and waives and renounces all rights to the benefits of any statute of limitations or any moratorium, appraisal, exemption, or homestead now provided or that hereafter may be provided by any federal or applicable state statute against the enforcement and collection of the obligations evidenced by this Note and any and all extensions, renewals, and modifications hereof.

If any provision of this Note or the application thereof to any party or circumstance is held invalid or unenforceable, the remainder of this Note and the application of such provision to other parties or circumstances will not be affected thereby and the provisions of this Note shall be severable in any such instance.

The Trust has executed and delivered this Note and in no case shall any undersigned individual be personally liable for or on account of any of the obligations of the Trust hereunder, recourse for which obligations shall be limited solely to the assets of the Trust (unless Borrower's obligations are assigned to another party as permitted in this Note). The trustees of the Trust shall be liable, not individually, but solely as trustees of the Trust, to the extent of the value of the assets of the Trust for the indebtedness under this Note, for failure to comply with any of the terms, covenants or provisions of this Note and for any other sums or amounts due under this Note.

This Note shall be governed and controlled by the laws of the State of Delaware as to interpretation, enforcement, validity, construction, effect, and in all other respects, but without giving effect to its conflict of laws rules.

This Note may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of which taken together shall be deemed to be one and the same instrument.

Documents executed, scanned (in .PDF or similar reprographic format), and/or executed (and, as appropriate, witnessed and/or notarized) electronically using electronic signature software (e.g., DocuSign or similar software), or similar methods (each a method of "Electronic Execution") and transmitted electronically shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such Electronic Execution having the same legal and binding effect as original signatures.

LENDER:

Sunil Wadhvani Trust

/s/ Sunil Wadhvani

Sunil Wadhvani, as trustee

BORROWER:

Sunil Wadhvani 2020 Exempt Family Trust

By: The Northern Trust Company of Delaware, as trustee

/s/ Gregory Wood

By: Gregory Wood,

As its: Senior Vice President

The Northern Trust Company of Delaware