

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 1)\*

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Mastech Holdings, Inc.  
(Name of Issuer)

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Common Stock, \$.01 par value per share  
(Title of Class of Securities)

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57633B100  
(CUSIP Number)

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December 17, 2014  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1 (b)

Rule 13d-1 (c)

Rule 13d-1 (d)

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\*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 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. 57633B100

1. NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

AB Value Partners, L.P.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

91,617

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

91,617

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

91,617

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN  
SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

2.13%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

PN

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CUSIP No. 57633B100

1. NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

AB Value Management LLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

New Jersey

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

220,467

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

220,467

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

220,467

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN  
SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.12%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

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CUSIP No. 57633B100

1. NAME OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Andrew Berger

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

220,467

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

220,467

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

220,467

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN  
SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.12%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

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CUSIP No. 57633B100

Item 1. (a). Name of Issuer:

Mastech Holdings, Inc.

(b). Address of Issuer's Principal Executive Offices:

1000 Commerce Drive, Suite 500  
Pittsburgh PA 15275

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Item 2. (a). Name of Person Filing:

AB Value Partners, L.P., a Delaware limited partnership ("AB Value Partners"), AB Value Management LLC, a New Jersey limited liability company ("AB Value Management"), and Andrew Berger ("Mr. Berger"). AB Value Management is the investment manager of AB Value Partners and a managed account (the "Managed Account"). AB Value Management and Andrew Berger have shared voting and dispositive power over the securities held by AB Value Partners and the Managed Account. Mr. Berger is the sole managing member of AB Value Management.

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(b). Address of Principal Business Office, or if None, Residence:

The business address of each of AB Value Partners, AB Value Management, and Mr. Berger is: 84 Elm Street, Westfield, NJ 07090.

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(c). Citizenship:

AB Value Partners is organized under the laws of the State of Delaware. AB Value Management is organized under the laws of the State of New Jersey. Mr. Berger is a citizen of the United States of America.

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(d). Title of Class of Securities:

Common Stock, \$.01 par value per share

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(e). CUSIP Number:

57633B100

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Item 3.

If This Statement is filed pursuant to ss.240.13d-1(b) or 240.13d-2(b), or (c), check whether the person filing is a

- (a)  Broker or dealer registered under Section 15 of the Exchange Act (15 U.S.C. 78c).
  - (b)  Bank as defined in Section 3(a)(6) of the Exchange Act (15 U.S.C. 78c).
  - (c)  Insurance company as defined in Section 3(a)(19) of the Exchange Act (15 U.S.C. 78c).
  - (d)  Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
  - (e)  An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);
  - (f)  An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
  - (g)  A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
  - (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C.1813);
  - (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
  - (j)  Group, in accordance with s.240.13d-1(b)(1)(ii)(J).
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Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

AB Value Partners, L.P.

(a) Amount beneficially owned:

91,617 Shares

(b) Percent of class:

2.13% (based upon approximately 4,306,798 shares of the registrant's Common Stock, par value \$.01 per share, outstanding as of October 24, 2014, as reported in the Issuer's Third Quarter 2014 Results filed with the Securities and Exchange Commission on September 30, 2014).

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote

0 Shares

(ii) Shared power to vote or to direct the vote

91,617 Shares

(iii) Sole power to dispose or to direct the disposition of

0 Shares

(iv) Shared power to dispose or to direct the disposition of

91,617 Shares



AB Value Management LLC

(a) Amount beneficially owned:

220,467 Shares\*

(b) Percent of class:

5.12% (based upon approximately 4,306,798 shares of the registrant's Common Stock, par value \$.01 per share, outstanding as of October 24, 2014, as reported in the Issuer's Third Quarter 2014 Results filed with the Securities and Exchange Commission on September 30, 2014).

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote

0 Shares

(ii) Shared power to vote or to direct the vote

220,467 Shares\*

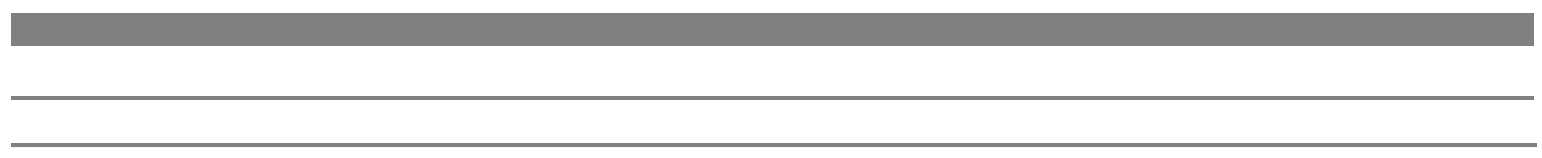
(iii) Sole power to dispose or to direct the disposition of

0 Shares

(iv) Shared power to dispose or to direct the disposition of

220,467 Shares\*

\_\_\_\_\_  
\* Consists of the Shares owned directly by AB Value Partners and the Managed Account.





Mr. Berger

(a) Amount beneficially owned:

220,467 Shares\*

(b) Percent of class:

5.12% (based upon approximately 4,306,798 shares of the registrant's Common Stock, par value \$.01 per share, outstanding as of October 24, 2014, as reported in the Issuer's Third Quarter 2014 Results filed with the Securities and Exchange Commission on September 30, 2014).

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote

0 Shares

(ii) Shared power to vote or to direct the vote

220,467 Shares\*

(iii) Sole power to dispose or to direct the disposition of

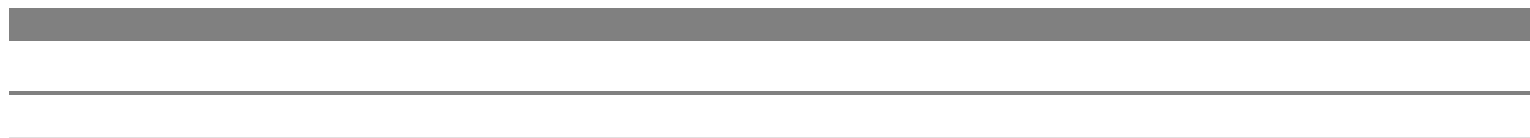
0 Shares

(iv) Shared power to dispose or to direct the disposition of

220,467 Shares\*

\* Consists of the Shares owned directly by AB Value Partners and the Managed Account.

As the manager of each of AB Value Partners and the Managed Account, AB Value Management may be deemed to be the beneficial owner of the Shares owned directly by the AB Value Partners and the Managed Account. As the managing member of AB Value Management, Mr. Berger may be deemed to be the beneficial owner of the Shares owned directly by AB Value Partners and the Managed Account.



Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ].

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

Not Applicable.

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Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not Applicable.

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Item 8. Identification and Classification of Members of the Group.

See Exhibit 99.1.

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Item 9. Notice of Dissolution of Group.

Not Applicable.

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Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above 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.

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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.

Dated: December 17, 2014

AB Value Partners, L.P.

By: AB Value Management LLC  
General Partner

By: /s/ David Polonitza  
Name: David Polonitza  
Title: Chief Operating Officer

AB Value Management LLC

By: /s/ David Polonitza  
Name: David Polonitza  
Title: Chief Operating Officer

/s/ David Polonitza  
Name: David Polonitza as attorney-in-fact for Andrew Berger



JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1)(iii) under the Securities Exchange Act of 1934, as amended, the persons named below agree to the joint filing on behalf of each of them of a Statement on Schedule 13G dated December 17, 2014 (including amendments thereto) with respect to the Common Stock of Mastech Holdings, Inc. This Joint Filing Agreement shall be filed as an Exhibit to such Statement.

Dated: December 17, 2014

AB Value Partners, L.P.

By: AB Value Management LLC  
General Partner

By: /s/ David Polonitza  
Name: David Polonitza  
Title: Chief Operating Officer

AB Value Management LLC

By: /s/ David Polonitza  
Name: David Polonitza  
Title: Chief Operating Officer

/s/ David Polonitza  
Name: David Polonitza as attorney-in-fact for Andrew Berger



**POWER OF ATTORNEY**

The following replaces all previous power of attorneys created and signed by Andrew Berger and all entities controlled by Andrew Berger.

Know all by these presents, that each of the undersigned hereby constitutes and appoints **David Polonitza** signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents related only to business related to Mastech Holdings, Inc. that involve AB Value Management LLC and AB Value Partners, L.P., including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of AB Value Management LLC and AB Value Partners, L.P. or their affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document related only to the business of Mastech Holdings, Inc., complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing related only to the business of Mastech Holdings, Inc. which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

Each of the undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted only to the business related to Mastech Holdings, Inc. Each of the undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force related to the business of Mastech Holdings, Inc. and effect until December 31, 2014 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

**[Signatures on Following Page]**

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IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 17th day of December, 2014.

AB Value Partners, L.P.

By: AB Value Management LLC  
General Partner

By: /s/ Andrew Berger  
Name: Andrew Berger  
Title: Managing Member

AB Value Management LLC

By: /s/ Andrew Berger  
Name: Andrew Berger  
Title: Managing Member

/s/ Andrew Berger  
Andrew Berger