

August 3, 2020

Vivek Gupta
Chief Executive Officer
Mastech Digital, Inc.
1305 Cherrington Parkway
Building 210, Suite 400
Moon Township, Pennsylvania 15108

Inc.
Statement on Form S-3

Re: Mastech Digital,
Registration
Filed July 29, 2020
File No. 333-240153

Dear Mr. Gupta:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jennifer Lopez at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services