

February 17, 2023

Christopher Gaertner  
Co-Chief Executive Officer  
DHC Acquisition Corp.  
535 Silicon Drive, Suite 100  
Southlake, TX 76092

Corp.

Statement on Schedule 14A

2023

Re: DHC Acquisition

Preliminary Proxy

Filed February 7,

File No. 001-40130

Dear Christopher Gaertner:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Peter Byrne