



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

DIVISION OF  
CORPORATION FINANCE

July 18, 2022

Sally Lo  
Chief Executive Officer  
DH Enchantment, Inc.  
Unit A, 13/F, Gee Luen Factory Building  
316-318 Kwun Tong Road  
Kowloon, Hong Kong

**Re: DH Enchantment, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed August 4, 2021**  
**File No. 000-56322**

Dear Ms. Lo:

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 Trade & Services

cc: Jenny Chen-Drake