



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2019

Laila Cecilie Halvorsen  
Chief Financial Officer  
DHT Holdings, Inc.  
Clarendon House  
2 Church Street, Hamilton HM11  
Bermuda

**Re: DHT Holdings, Inc.**  
**Form 20-F for the Year Ended December 31, 2018**  
**Filed March 28, 2019**  
**File No. 001-32640**

Dear Ms. Halvorsen:

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 Transportation and Leisure