



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2022

Brent Whittington  
Chief Financial Officer  
MDH Acquisition Corp.  
600 N. Carroll Ave, Suite 100  
Southlake, TX 76092

**Re: MDH Acquisition Corp.**  
**Form 10-K for the year ended December 31, 2021**  
**Filed April 5, 2022**  
**File No. 001-39967**

Dear Mr. Whittington:

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