



DIVISION OF
CORPORATION FINANCE

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

August 2, 2023

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

Re: DHC Acquisition Corp.
Form 10-K for the Fiscal Year ended December 31, 2022
Filed March 30, 2023
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 Energy & Transportation