

## 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