



DIVISION OF  
CORPORATION FINANCE

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

June 9, 2020

Kathryn M. JohnBull  
Chief Financial Officer  
DLH Holdings Corp.  
3565 Piedmont Road, NE  
Building 3, Suite 700  
Atlanta, Georgia 30305

**Re: DLH Holdings Corp.**  
**Registration Statement on Form S-3**  
**Filed June 2, 2020**  
**File No. 333-238882**

Dear Ms. JohnBull:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jennifer López at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services