

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 Lopez at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services