



DIVISION OF
CORPORATION FINANCE

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

December 15, 2023

Clifton DuBose
Chief Executive Officer
Next Bridge Hydrocarbons, Inc.
6300 Ridglea Place, Suite 950
Fort Worth, TX 76116

Re: Next Bridge Hydrocarbons, Inc.
Amendment No. 3 to Registration Statement on Form S-1
Filed December 1, 2023
File No. 333-273442

Dear Clifton DuBose:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 16, 2023 letter.

Amendment No. 3 to Registration Statement on Form S-1

General

1. We note your response to prior comment 3; however, we do not consider the registration of subscription rights to receive shares of common stock of a new subsidiary to be formed in the future appropriate at this time as there is minimal disclosure regarding the business, assets and liabilities to be held by such subsidiary. Please withdraw your registration statement and file a new registration statement at such time as the new subsidiary has been formed and you are able to provide full disclosure regarding the subsidiary to investors, including financial statements that reflect the Bronco Assets and Back-In Interest held by such subsidiary.

Clifton DuBose
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Please contact Cheryl Brown at 202-551-3905 or Karina Dorin at 202-551-3763 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Jack Jacobsen