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December 1, 2023

**VIA EDGAR**

Cheryl Brown, Staff Attorney
Karina Dorin, Staff Attorney
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: **Next Bridge Hydrocarbons, Inc.**
**Amendment No. 2 to Registration Statement on Form S-1**
**Filed October 31, 2023**
**File No. 333-273442**

Dear Mses. Brown and Dorin:

On behalf of Next Bridge Hydrocarbons, Inc., a Nevada corporation (the "**Company**"), set forth below are the Company's responses to the letter dated November 16, 2023 (the "**Letter**") setting forth the text of the comments of the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") on the Company's above-referenced Amendment No. 2 to Registration Statement on Form S-1 (File No. 333-273442) filed on October 31, 2023 pursuant to the Securities Act of 1933 (the "**Registration Statement**").

This letter and Amendment No. 3 ("**Amendment 3**") to the Registration Statement are being filed electronically via the EDGAR system today. Capitalized terms used but not otherwise defined in this letter have the meanings set forth in Amendment 3.

General

1. **We note your response to prior comment 8 and reissue the comment in part. Please explain what is meant by "reserve potential," and obtain and file the consent of Michael Zebrowski Consulting LLC as an exhibit to your registration statement.**

   Response: In response to the Staff's comment, the Company updated the disclosures on page 2 of Amendment 3. In addition, the Company is filing the consent of Michael Zebrowski Consulting LLC as an Exhibit 23.4.

2. **Please revise your disclosure to include the information in your Form 8-K filed October 13, 2023, including the information required by Item 404 of Regulation S-K.**

   Response: In response to the Staff's comment, the Company updated the disclosures on page 42 of Amendment 3 with respect to recent developments occurring after the quarter ended September 30, 2023.

3. **Please provide your legal analysis as to why you believe the subscription rights are ripe for registration at this time. We note that you are attempting to register rights to receive common stock of a subsidiary to be formed in the future. In order to receive these rights, investors will need to register NBH shares with the company's transfer agent and maintain such registration and share ownership for 180 days thereafter; however, because the subsidiary is not yet formed there is minimal disclosure regarding the business, assets and liabilities to be held by such subsidiary for investors to assess in making their decision. In addition, there is minimal disclosure regarding the likelihood that the subsidiary common stock will be issued.**

   Response: In response to the Staff's comment, the Company updated the disclosures on page 71 of Amendment 3 to provide additional disclosures regarding expectations of Newco's business operations if the rights offering is not canceled or withdrawn prior to contribution of the Bronco Assets and Back-In Interest to Newco. Pages 1, 2 and 9 of Amendment 3 include a description of the Bronco Assets and the Back-In Interest to be contributed in proportion to the percentage of shareholders expected to participate in the subscription rights offering based on the percentage of common stock held by those shareholders who have directly registered their shares of the Company common stock with the transfer agent which were included in Amendment No. 2 to the Registration Statement.

Additionally, in response to the Staff's comment, the Company respectfully advises the Staff that, in connection with the initial spin-off of the Company from Meta Materials, Inc. ("**Meta**") completed in December 2022 (the "**Spin-Off**"), investors of the original Series A Non-Voting Preferred Stock of Meta previously traded under the OTC Markets ticker symbol MMTLP ("**MMTLP**") who received shares of common stock of the Company in the Spin-Off have expressed concerns regarding the lack of clarity with respect to unsettled trade positions resulting from an unexpected U-3 trading halt of MMTLP on December 9, 2022 prior to the record date for the Spin-Off on December 12, 2022. The trading halt resulted in a significant volume of unsettled short interest positions in accounts held at broker-dealers. The Company and its shareholders believe any uncovered short positions (i) materially affect the value of the shares of common stock of the Company and (ii) may impact the Company's corporate governance and stockholder votes. Due to the complaints and questions of the Company's shareholders, the Company's management has concluded that a necessary step to be in position to hopefully address these concerns is the direct registration of the shares of common stock with the Company's transfer agent. The rationale for conducting the subscription rights offering ahead of the formation of Newco from the perspective of the Company's management is to create a direct incentive for shareholders to transfer their shares of the Company's common stock out of brokerage accounts and hold them for a period of time as the registered shareholder in the hopes of identifying those brokers who hold short positions, while the Company continues to own and operate the assets expected to be contributed to Newco, which could generate value for the shareholders as investors in the Company prior to such contribution. From a legal perspective, the Company has been advised that the subscription rights for shares of common stock of Newco is a separate security that requires registration under applicable federal securities laws, which is why the Company is registering the subscription rights on the Form S-1. The Company also believes the offering is permitted under its organizational documents. The shareholders will retain the benefits associated with ownership of the Bronco Assets and the Back-In Interest through the shareholders' current ownership of the Company's common stock, which the Company believes alleviates the risks associated with an investment in a new operating entity at the time of the rights offering. In addition, none of the shareholders who participate in the rights offering will be required to pay any consideration in connection with the offering or, following contribution of the Bronco Assets and the Back-In Interest to Newco, the exercise of the subscription rights for shares common stock of Newco. Finally, the Company respectfully advises the Staff that Amendment 3 includes a number of risk factors in the event that the rights offering is canceled or withdrawn beginning on page 8.

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If you have any questions or wish to discuss any matters with respect to this letter, please do not hesitate to contact me by telephone at (972) 360-1914 or by email at jjacobsen@omm.com.

Respectfully submitted,

O'Melveny & Myers LLP
Jack Jacobsen, Partner

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

Certificate of Next Bridge Hydrocarbons, Inc.

The undersigned, Clifton DuBose, Jr., the Chief Executive Officer and President of Next Bridge Hydrocarbons, Inc. (the "**Company**"), hereby represents to the staff (the "**Staff**") of the U.S. Securities and Exchange Commission (the "**Commission**") on behalf of the Company as follows:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In witness whereof, the undersigned has caused this Certificate of Next Bridge Hydrocarbons, Inc. to be signed on behalf of the Company on the 1st day of December, 2023.

Next Bridge Hydrocarbons, Inc.

By: /s/ Clifton DuBose, Jr.
Name: Clifton DuBose, Jr.
Title: Chief Executive Officer and President