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

DIVISION OF
CORPORATION FINANCE

November 16, 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. 2 to Registration Statement on Form S-1
Filed October 31, 2023
File No. 333-273442

Dear Clifton DuBose:

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

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 October 12, 2023 letter.

Amendment No. 2 to Registration Statement on Form S-1

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.

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.

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.

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