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October 30, 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 September 14, 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 October 12, 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. 1 to Registration Statement on Form S-1 (File No. 333-273442) filed on September 14, 2023 pursuant to the Securities Act of 1933 (the "**Registration Statement**").

This letter and Amendment No. 2 ("**Amendment 2**") 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 2.

Cover Page

1. **We note you have revised your disclosure in response to prior comment 6 to clarify that subscription rights will become exercisable at such time as you form Newco and elect to spin-off Newco as an independent company, which spin-off shall occur no later than the fifth anniversary of the date on which the transactions contemplated by the Contribution Agreement are consummated. However, we note that the Contribution Agreement does not specify a Closing Date. Please expand your disclosure to reflect, consistent with your disclosure on page 69, that you intend to consummate the transactions contemplated by the Contribution Agreement upon expiration of the holding period.**

Response: In response to the Staff's comment, the Company revised the disclosure on the prospectus cover page and elsewhere throughout the Amendment 2 to clarify that the transactions contemplated by the Contribution Agreement by and among the Company, Gregory McCabe and McCabe Petroleum Corporation (which is defined in Amendment 2 as the "McCabe Contribution Agreement," distinct from the contribution agreement to be entered into between the Company and Newco, once formed) will be effective upon the expiration of the holding period.

Prospectus Summary

Formation of Newco; the Back-In Interest and the Bronco Prospect, page 1

2. We note your response to prior comment 3. Please revise to clarify why NBH has determined to create a new entity to hold the Back-In Interest and the Bronco Prospect, and the rationale for each of NBH and Mr. McCabe entering into the Contribution Agreement dated July 25, 2023. Please ensure you explain the benefits of this transaction for each of NBH and Mr. McCabe.

Response: In response to the Staff's comment, the Company revised the disclosures on page 1 of Amendment 2.

The Rights Offering, page 4

3. Please revise your disclosure here and elsewhere, as appropriate, to disclose the expiration date of the subscription rights, and that in no event will the expiration date of the subscription rights extend beyond 2030. In that regard, we note your disclosure on your prospectus cover page.

Response: In response to the Staff's comment, the Company revised the disclosures on the cover page, page 4, and elsewhere throughout Amendment 2.

4. We note your revised disclosure in response to prior comment 4 states that you are requiring eligible stockholders to maintain their direct registration for the 180-day holding period in order for you to receive the benefits from having shares directly registered with your transfer agent. Please expand your disclosure to clarify how you will benefit from such holding period and the rationale for such holding period to be at least 180 days from the record date.

Response: In response to the Staff's comment, the Company revised the disclosures on the cover page and on page 62 of Amendment 2.

Risk Factors, page 7

5. We note your response to prior comment 7 and reissue it in part. Please include risk factor disclosure discussing the possibility that the subscription rights offering may not occur. In that regard, we note your disclosure that the fulfillment of your obligation to close the offering will not create any obligation on the part of NBH to close the rights offering and that you reserve the right to withdraw and cancel the rights offering at any time prior to the record date, at which time investors may have transferred their interests to your transfer agent.

Response: In response to the Staff's comment, the Company revised the disclosure on page 8 of Amendment 2.

Risks Related to this Offering

If the Company is not able to finance the capital expenditures necessary to drill and sell production, the Back-In Interest and the Bronco A, page 7

6. **We note your response to prior comment 5. Please expand your disclosure here to reflect that due to capital constraints you have no immediate plans to deploy the capital necessary to sell production from the various wells drilled on the Orogrande Project through 2022 and instead plan to use the results from these wells to determine your drilling plans for future wells.**

   Response: In response to the Staff's comment, the Company revised the disclosure on page 7 of Amendment 2.

General

7. **Please provide your Securities Act analysis of how you plan to conduct the offer and sale of the securities underlying the subscription rights.**

   Response: In response to the Staff's comment, the Company respectfully advises the Staff that, at the time of the spin-off, Newco will file a registration statement on Form S-1 in order to register the shares of common stock of Newco issuable upon exercise of the subscription rights.

8. **We have read the incremental disclosures provided on pages 1, 2 and 69 in response to prior comment 8, regarding the option and interests to be conveyed to the new subsidiary and then to shareholders who have registered their shares with your transfer agent. Please further expand your disclosure to address the following points:**

   With regard to the range expressed for the interests to be conveyed being proportional to the number of outstanding common shares that are ultimately registered with your transfer agent, confirm if true that under the scenario in which all such shares are registered with your transfer agent you will convey the 10% back-in working interest in the Orogrande prospect and 100% of the interest currently held by MPC in the Bronco prospect.

   Response: In response to the Staff's comment, the Company revised the disclosure on page 62 of Amendment 2.

Describe and quantify the interest that is currently held by MPC in the Bronco prospect that would be contributed under this scenario, net of the reserved 12.5% back-in after payout working interest and reserved overriding royalty interest that you indicate would be retained by MPC, and explain how the interests retained would be applied in determining the amount of any future cash flows associated with the contributed interests.

Response: In response to the Staff's comment, the Company revised the disclosure on the cover page and pages 62 and 2 of Amendment 2.

Disclose the key assumptions made in estimating the values of the option and interests to be conveyed, and in the case of the Orogrande prospect, the actual costs incurred by NBH and its predecessors to-date and your estimate of such future costs that would need to be recouped before any cash flows convey pursuant to the option

Response: In response to the Staff's comment, the Company revised the disclosures on pages 1 and 2 of Amendment 2.

Disclose the amount of any exercise price associated with the option, and clarify the extent to which the option and interests to be conveyed include any obligations to finance operations and fund losses in order to share in any future returns

Response: In response to the Staff's comment, the Company respectfully advises the Staff that there is no exercise price associated with the Reserved Bronco Back-In Interest. In respect of the Staff's comment regarding any financing obligations, the Company revised disclosures on page 7 of Amendment 2.

Quantify the amount of royalties that are to be paid to the lessors on the sales of hydrocarbons associated with oil and gas leases that will be utilized in determining the amount of the reserved royalty interest.

Response: In response to the Staff's comment, the Company revised the disclosures on pages 1 and 2 of Amendment 2.

Identify the third-party geologist who determined that the present value of the Bronco prospect discounted at an annual rate of 10% reserve potential is 242 Bcf of natural gas and 12 million Bbl of oil, explain what is meant by "reserve potential," quantify the volumes associated with the interest of MPC subject to your contribution plan, and obtain and file a consent from that person for the inclusion of such disclosure in your registration statement

Response: In response to the Staff's comment, the Company updated the disclosures on page 2 of Amendment 2.

Disclose how you expect to account for the spin-off of the new subsidiary, i.e. the implications for measures of income available to common shareholders and computations of earnings per share, if this becomes a non-pro-rata distribution.

Response: In response to the Staff's comment, the Company respectfully advises the Staff to refer to page 69 of Amendment 2 under the heading "--Effect of the Rights Offering on Outstanding Common Stock of NBH" , in which the Company described the implications for measures of income available to common shareholders and earnings per share, which was included in Amendment 1 to the Registration Statement in response to the Staff's previous comment 8 in the letter dated August 22, 2023.

Provide your estimate of the reasonably possible range of shares that will qualify to receive the distribution, including the current number of shares and the corresponding percentage of outstanding shares that qualify in this regard.

Response: In response to the Staff's comment, the Company revised the disclosure on page 4 of Amendment 2.

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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,
/s/ Jack Jacobsen
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 30th day of October, 2023.

Next Bridge Hydrocarbons, Inc.

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