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September 14, 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.**
Registration Statement on Form S-1
Filed July 26, 2023
File No. 333-273442

Dear Ms. 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 August 22, 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 Registration Statement on Form S-1 (File No. 333-273442) filed on July 26, 2023 pursuant to the Securities Act of 1933 (the "**Registration Statement**").

This letter and Amendment No. 1 ("**Amendment 1**") 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 1.

Cover Page

1. **Please revise your prospectus cover page to clarify the securities you are registering. In this regard, we note your prospectus cover page indicates that you are registering subscription rights to receive shares of common stock of a future subsidiary and the shares of common stock issuable upon the exercise of such subscription rights. Exhibit 107, however, indicates that you are registering only subscription rights.**

Response: In response to the Staff's comment, the Company revised the disclosure on the prospectus cover page of Amendment 1 to reflect exclusively the registration of up to 248,830,516 subscription rights to receive shares of Newco.

2. **Please provide all information not eligible to be omitted pursuant to Rule 430A of the Securities Act, including the number of subscription rights you are offering. Refer to Securities Act Rules Compliance and Disclosure Interpretations 227.02.**

   Response: In response to the Staff's comment, the Company revised the prospectus cover page of Amendment 1 to reflect an offering of up to 248,830,516 subscription rights to receive shares of Newco.

Prospectus Summary

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

3. **Please disclose the purpose of the to-be-formed Newco and discuss the differences in the investment opportunity represented by NBH versus Newco.**

   Response: In response to the Staff's comment, the Company revised the disclosure on pages 1 and 2 of Amendment 1. Newco will be formed in the future for the purpose of owning the Back-In Interest and the Bronco Assets (each as described in the prospectus). Newco's ownership of the Back-In Interest and the Bronco Prospect may allow for stockholders in the Company who elect to and who are eligible to participate in this offering to receive additional proceeds from the Orogrande Prospect pursuant to the Back-In Interest and potentially the Bronco Assets that stockholders of the Company who do not participate or who are not eligible to participate in this offering will not receive.

The Rights Offering, page 4

4. **We note you disclose that the board has determined that pursuing a rights offering is in the best interests of NBH and its stockholders in that it would provide incentive to all NBH stockholders who hold their shares in "street name" to directly register such shares in the name of the stockholders with NBH's transfer agent. Please expand your disclosure here and elsewhere, as appropriate, to explain why it is in the best interests of NBH and its stockholders to require stockholders to directly register stockholders' shares with NBH's transfer agent in order to receive the subscription rights. In addition, clarify the significance of the 180-day holding period to be eligible for the subscription rights and quantify any costs or transfer fees that investors may be reasonably expected to incur in connection with the requirement to register with your transfer agent.**

   Response: In response to the Staff's comment, the Company respectfully advises the Staff that the Company believes having a majority of its stockholders directly listed as the registered stockholder on the books and records of the transfer agent, the Company will have a more direct line of communication to its stockholders, a vast majority of whom the Company believes are retail investors. Many stockholders who hold their shares in "street name" must rely on information relayed through a bank, broker or other nominee, subject to such entity's internal communication policies, which may result in miscommunication, delayed communication or misleading information being dispersed among beneficial owners. The Company believes it is in its best interest and the best interest of stockholders for the Company, as a non-trading, public reporting company, to ensure direct and accurate information is being disseminated directly to its stockholders.

The Company also respectfully advises the Staff that, with respect to the 180-day holding period, the Company revised the disclosures on pages 6 and 68 of Amendment 1, and with respect to estimated costs or transfer fees that may be incurred by stockholders, the Company revised the disclosures on page 70 of Amendment 1.

Risk Factors

Risks Related to this Offering

The Back-In Interest and the Bronco Assets may never have value, page 7

5. **We note you disclose on page 33 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 to third parties and instead plan to use the results from these wells to determine your drilling plans for future wells, including well locations, target depths and designated acreage, in the Orogrande Project. Please discuss how your plans could impact the value of the Back-In Interest and Newco and the related risk to investors.**

   Response: In response to the Staff's comment, the Company revised the disclosure on page 7 of Amendment 1.

The Rights Offering

The Subscription Rights, page 68

6. **We note you disclose here that each subscription right will entitle the holder to acquire one share of Newco common stock "at such time as NBH elects to spin-off Newco as an independent company." Please revise your disclosure throughout the filing, including in the prospectus cover page and the Prospectus Summary, to ensure it is clear that the subscription right to acquire shares of Newco common stock will only be exercisable at such time as NBH elects to spin-off Newco as an independent company.**

   Response: In response to the Staff's comment, the Company revised the disclosure on the prospectus cover page and pages 6 and 68 of Amendment 1.

Formation of Newco and Spin-Off, page 69

7. **We note that after the formation of Newco and contribution of the Back-In Interest and Bronco Assets to Newco in the future, you will spin-off Newco to the substantially all of the Company's Orogrande Project or the Bronco Assets or (ii) five years following the effective date of the contribution to Newco of the Back-In Interest and the Bronco Assets." Please revise to clarify the expected timing of the formation of Newco, the contribution of the Back-In Interest and Bronco Assets to Newco and the Newco spin-off, and disclose any related risks, including the possibility that these transactions may not occur. In addition, please disclose how holders of subscription rights will be notified of the ability to exercise their subscription right.**

   Response: In response to the Staff's comment, the Company revised the disclosure on page 69 of Amendment 1. The Company respectfully advises the Staff that the Registration Statement discloses that the Company's obligations to close the rights offering is conditioned upon the satisfaction or waiver of certain factors on pages 4, 5 and 69 of Amendment 1. The Registration Statement also discloses on page 69 that the Company reserves the right to cancel or withdraw the rights offering at any time prior to the record date, in its sole discretion.

General

8. **We note that you have outlined a plan to transfer an option in your Orogrande prospect and interests in the Bronco prospect to an as-yet unformed subsidiary which you would then convey to investors who have registered their shares with your transfer agent.**

   Please expand your disclosures to describe the nature and terms of the option to be conveyed in the Orogrande prospect, including the manner by which the option could be exercised, the implications of exercise, and your estimate of its current value and the underlying assumptions. Please similarly describe the interests to be conveyed in the Bronco prospect, including the associated economic rights and responsibilities, along with details of your estimate of current value, and how and when you will decide on the level of the interests to be conveyed.

   As it appears that you are contemplating a non-pro-rata distribution to shareholders in the conveyance of the new entity shares, also expand your disclosures to describe the accounting treatment that you believe will be required, the implications for measures of income available to common shareholders and computations of earnings per share, and 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 disclosures on pages 1 and 2 of Amendment 1 and, with respect to the accounting treatment, the Company revised the disclosures on page 69 of Amendment 1.

9. **Please revise to update your financial statements and accompanying Management's Discussion and Analysis of Financial Condition and Results of Operations to reflect the most recent quarter for which you have filed a quarterly report on Form 10-Q.**

Response: In response to the Staff's comment, the Company revised the disclosure throughout Amendment 1 to reflect the Company's financial condition and results of operations through June 30, 2023.

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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 14th day of September, 2023.

Next Bridge Hydrocarbons, Inc.

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