



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2022

Brent Wahl  
Chief Financial Officer  
NextDecade Corporation  
1000 Louisiana Street  
Suite 3900  
Houston, TX 77002

**Re: NextDecade Corporation**  
**Registration Statement on Form S-1**  
**Filed May 20, 2022**  
**File No. 333-265115**

Dear Mr. Wahl:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Coleman Wombwell, Esq.