



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

DIVISION OF
CORPORATION FINANCE

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.