



DIVISION OF  
CORPORATION FINANCE

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

August 22, 2023

Matthew K. Schatzman  
Chief Executive Officer  
NextDecade Corporation  
1000 Louisiana Street, Suite 3900  
Houston, Texas 77002

**Re: NextDecade Corporation**  
**Registration Statement on Form S-3**  
**Filed August 15, 2023**  
**File No. 333-274000**

Dear Matthew K. Schatzman:

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 Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Ryan Maierson