



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 22, 2011

Mr. Chris Carlson  
Chief Financial Officer  
Vertex Energy, Inc.  
1331 Gemini Street; Suite 250  
Houston, TX 77058

**Re: Vertex Energy, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Form 10-Q for the period ended September 30, 2010**  
**File No. 0-53619**

Dear Mr. Carlson:

We issued comments to you on the above captioned filings on March 17, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you will submit a supplemental response on EDGAR by May 6, 2011 addressing these outstanding comments.

If you do not respond to the outstanding comments by May 6, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosures. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://sec.gov/news/press/2005-72.htm>.

If you have any questions regarding these comments, please direct them to Lisa Etheredge, Staff Accountant, at (202) 551-3424 or in her absence, Jeanne Baker, Assistant Chief Accountant at (202) 551-3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief