



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

DIVISION OF  
CORPORATION FINANCE

February 26, 2020

Via E-mail

Chris Carlson  
Chief Financial Officer  
Vertex Energy Inc.  
333 W. Sheridan Ave.  
Oklahoma City, OK 73102

**Re: Vertex Energy Inc.  
Form 8-K  
Exhibit No. 10.1 - Joint Supply and Marketing Agreement dated January 10, 2020, by  
and between Bunker One (USA) Inc. and Vertex Energy Operating, LLC  
Filed January 13, 2020  
File No. 001-11476**

Dear Mr. Carlson:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance