



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2020

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 Fiscal Year ended December 31, 2019**  
**Filed March 4, 2020**  
**File No. 001-11476**

Dear Mr. Carlson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation