

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

BANGO OIL LLC,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 24-90508 (CML)

(Jointly Administered)

**VERTEX GUC TRUST'S SECOND OMNIBUS OBJECTION TO CERTAIN  
(A) LATE-FILED CLAIMS, AND (B) AMENDED AND SUPERSEDED CLAIMS**

**THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU MUST FILE A RESPONSE TO THIS OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED OR MODIFIED WITHOUT A HEARING.**

**REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS.**

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 AND SCHEDULE 2 TO THE PROPOSED ORDER FILED WITH THIS OBJECTION.**

U.S. Bank Trust Company, National Association, solely in its capacity as the trustee (the “GUC Trustee”) of the Vertex GUC Trust (the “GUC Trust”), by and through its undersigned counsel, hereby submits its *Second Omnibus Objection to Certain (A) Late-Filed Claims, and (B) Amended and Superseded Claims* (the “Second Omnibus Objection”). In

<sup>1</sup> The Reorganized Debtor’s service address for purposes of this chapter 11 case is: 9107 West Russell Road, Suite 100, Las Vegas, Nevada 89148. The Reorganized Debtor’s chapter 11 case was previously jointly administered under the chapter 11 case of Vertex Energy, Inc., Case No. 24-90507 (CML) (the “Original Docket”). Unless otherwise indicated, docket references in this objection refer to docket entries on the Original Docket.



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support of this Second Omnibus Objection, the GUC Trust relies on the *Declaration of Peter Finkel in Support of the Vertex GUC Trust's Second Omnibus Objection to Certain (A) Late-Filed Claims, and (B) Amended and Superseded Claims*, attached hereto as **Exhibit A** (the **Finkel Declaration**). In further support of this Second Omnibus Objection, the GUC Trust respectfully states:

### **RELIEF REQUESTED**

1. Pursuant to sections 502(b) and 105(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 3007-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “**Local Rules**”), and the Procedures for Complex Chapter 11 Cases in the Southern District of Texas effective September 18, 2024 (the “**Complex Case Procedures**”), the GUC Trust seeks the entry of an order, substantially in the form of order attached hereto as **Exhibit B** (the “**Proposed Order**”) disallowing and expunging each claim identified (i) in the “Claim No.” column on Schedule 1 to the Proposed Order (collectively, the “**Late-Filed Claims**”), and (ii) in the “Amended Claim No.” column on Schedule 2 to the Proposed Order (collectively, the “**Amended and Superseded Claims**”).

### **JURISDICTION**

2. This Court has jurisdiction over the Second Omnibus Objection pursuant to 28 U.S.C. § 1334 and Article XI of the *Second Amended Joint Chapter 11 Plan of Vertex Energy, Inc. and Its Debtor Affiliates* (as supplemented or amended, the “**Plan**”).<sup>2</sup> This matter is a core proceeding pursuant to 28 U.S.C. § 157. Venue in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

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<sup>2</sup> Docket No. 578. Capitalized terms used but not defined in this Second Omnibus Objection have the meanings ascribed to them in the Plan.

### **BACKGROUND**

3. On September 24, 2024 (the “Petition Date”), each of the above-captioned debtors (collectively, the “Debtors”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. From and after the Petition Date, the Debtors operated their businesses and managed their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On October 28, 2024, the Court entered the *Order (I) Establishing Deadlines for the Filing of Proofs of Claim, (II) Approving Form and Manner of Notice Thereof, (III) Approving the Form and Manner for Filing Proofs of Claim, and (IV) Granting Related Relief* (the “Bar Date Order”).<sup>3</sup>

5. Among other things, the Bar Date Order established (i) November 27, 2024 at 4:00 p.m. as the deadline for creditors to file Proofs of Claim to assert claims that arose before the Petition Date against any of the Debtors (the “General Bar Date”) and (ii) March 24, 2025 at 4:00 p.m. as the deadline for Governmental Units to file Proofs of Claim to assert claims that arose before the Petition Date against any of the Debtors (the “Governmental Bar Date”).

6. The Bar Date Order also set the deadline to file a Proof of Claim relating to the Debtors’ rejection of an executory contract or unexpired lease as the later of (a) the General Bar Date or Governmental Bar Date, as applicable, and (b) thirty (30) days after entry of any order authorizing the rejection of such executory contract or unexpired lease.

7. On October 25-30, 2024, the Debtors filed their Schedules and Statements of Financial Affairs.<sup>4</sup>

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<sup>3</sup> Docket No. 312.

<sup>4</sup> Docket Nos. 260-308, 336-341.

8. On December 20, 2024, the Court entered an order confirming the Plan (the “Confirmation Order”).<sup>5</sup> The Plan became effective on January 21, 2025 (the “Effective Date”).<sup>6</sup>

9. The Plan and Confirmation Order established the GUC Trust on the Effective Date pursuant to the terms of the GUC Trust Agreement (the “Trust Agreement”).<sup>7</sup> On the Effective Date, the GUC Trustee was appointed to administer the GUC Trust.

10. Article VII of the Plan provides that, “after the Effective Date, the Reorganized Debtors and the GUC Trustee (solely with respect to General Unsecured Claims and 2027 Convertible Notes Claims), as applicable, shall have the exclusive authority to (a) File, withdraw, or litigate to judgment any objections to Claims, (b) settle or compromise any such objections to Claims without further notice to or action, order, or approval of the Bankruptcy Court, and (c) administer and adjust the Claims Register to reflect such settlements or compromises without further notice to or action, order, or approval of the Bankruptcy Court.”<sup>8</sup>

11. On April 1, 2025, the Court entered the *Final Decree Closing Certain of the Chapter 11 Cases* (the “Final Decree”),<sup>9</sup> which, among other things, closed all of the Debtors’ chapter 11 cases except for Case No. 24-90508. Pursuant to the Final Decree, the Court retains jurisdiction and authority over, among other things, the claims reconciliation process.

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<sup>5</sup> Docket No. 578

<sup>6</sup> Docket No. 646

<sup>7</sup> The substantially final form of the Trust Agreement was filed on December 17, 2024 as part of the Plan Supplement. (Docket No. 544).

<sup>8</sup> Docket No. 578, Article VII(B).

<sup>9</sup> Docket No. 760.

The Final Decree also directs that any actions or pleadings regarding the claims reconciliation process be filed, administered, and/or adjudicated in Case No. 24-90508.<sup>10</sup>

12. On April 30, 2025, the Court entered the *Order (A) Approving Omnibus Claims Objection Procedures, (B) Waiving the Requirement of Bankruptcy Rule 3007(e)(6), and (C) Granting Related Relief* which, *inter alia*, approved omnibus claims objection procedures for these cases and authorized the filing of omnibus objection on additional grounds besides those specified in Bankruptcy Rule 3007(d) (the “Omnibus Objection Procedures”).<sup>11</sup> This Second Omnibus Objection complies with the Omnibus Objection Procedures.

13. For the reasons set forth below, and based on its review to date, the GUC Trust has determined that the Late-Filed Claims and the Amended and Superseded Claims should be disallowed and expunged for the reasons set forth on Schedule 1 and Schedule 2 to the Proposed Order, respectively, and as explained herein.

### **OBJECTION**

14. Section 502(a) of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest... objects.”<sup>12</sup> Once an objection to a claim is filed, the Court, after notice and hearing, shall determine the allowed amount of the claim.<sup>13</sup>

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<sup>10</sup> Final Decree ¶ 5. Prior to the entry of the Final Decree, Case No. 24-90507 was the main case and docket for the Debtors’ chapter 11 cases

<sup>11</sup> Case No. 24-90508, Docket No. 8.

<sup>12</sup> 11 U.S.C. § 502(a).

<sup>13</sup> 11 U.S.C. § 502(b).

15. Section 502(b)(1) of the Bankruptcy Code provides, in pertinent part, that a claim may not be allowed to the extent it “is unenforceable against the debtor and property of the debtor, under any agreement or applicable law . . . .”<sup>14</sup>

16. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and amount of the claim under section 502(a) of the Bankruptcy Code.<sup>15</sup> A proof of claim loses the presumption of prima facie validity under Bankruptcy Rule 3001(f) if an objecting party refutes at least one of the allegations that are essential to the claim’s legal sufficiency.<sup>16</sup>

17. Once such an allegation is refuted, the burden reverts to the claimant to prove the validity of its claim by a preponderance of evidence.<sup>17</sup> Despite the shifting of the burden during the claim objection process, “the ultimate burden of proof always lies with the claimant.”<sup>18</sup> The failure to allege facts and to provide sufficient support for a claim deprives the claim of *prima facie* validity.<sup>19</sup>

18. For the reasons below, there is ample evidence to rebut the prima facie validity of each claim identified on Schedules 1 and 2 attached to the Proposed Order.

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<sup>14</sup> 11 U.S.C. § 502(b)(1).

<sup>15</sup> Fed. R. Bankr. P. 3001(f); *accord In re Jack Kline Co., Inc.*, 440 B.R. 712, 742 (Bankr. S.D. Tex. 2010).

<sup>16</sup> *See, e.g., In re Fidelity Holding Co., Ltd.*, 837 F.2d 696, 698 (5th Cir. 1988).

<sup>17</sup> *See id.* (holding that once an objecting party produces evidence rebutting a proof of claim, then the claimant must produce additional evidence to “prove the validity of the claim by a preponderance of the evidence.”); *see also In re Congress, LLC*, 529 B.R. 213, 219 (Bankr. W.D. Tex. 2015).

<sup>18</sup> *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep’t of Rev.*, 530 U.S. 15 (2000)).

<sup>19</sup> *See e.g., In re Jorczak*, 314 B.R. 474, 481–82 (Bankr. D. Conn. 2004) (discussing the evidentiary requirements and burden of proof with respect to the allowance of claims).

**A. Late-Filed Claims**

19. Pursuant to section 502(b)(9) of the Bankruptcy Code, a claim shall not be allowed to the extent that “proof of such claim is not timely filed . . . .”<sup>20</sup> Further, the Bar Date Order provides that any claim filed after the applicable Bar Date shall be disallowed.<sup>21</sup>

20. As set forth in the Finkel Declaration, the GUC Trust, together with its professionals, reviewed the Claims Register and determined that each Claim identified on Schedule 1 of the Proposed Order was not filed by a governmental unit and was filed after the General Bar Date.

21. Accordingly, the GUC Trust respectfully requests that the Court enter the Proposed Order expunging and disallowing the Late-Filed Claims.

**B. Amended and Superseded Claims**

22. As set forth in the Finkel Declaration, the GUC Trust, together with its professionals, reviewed the Claims Register and determined that each Claim identified on Schedule 2 of the Proposed Order, in the “Amended Claim No.” column (each an Amended and Superseded Claim) was superseded by another Claim in the same row in the “Surviving Claim No.” column filed by the same claimant. The “surviving claims” either (i) identify itself on the face of the Proof of Claim as amending the Amended and Superseded Claim by reference to the claim number or filing date of the Amended and Superseded Claim, or (ii) relate to the same liability and are filed against the same Debtor as the Amended and Superseded Claim.

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<sup>20</sup> 11 U.S.C. § 502(b)(9); *see also In re Hogan*, 346 B.R. 715, 721–22 (Bankr. N.D. Tex. 2006) (stating that “[s]ection 502(b)(9) has made clear . . . that a proof of claim not timely filed, regardless of whether it is secured or unsecured, should not be allowed if there is an objection made on grounds of timeliness.”).

<sup>21</sup> Bar Date Order, at ¶¶ 18-19 (stating that any person or entity that fails to timely file a proof of claim “shall be forever barred, estopped, and enjoined from asserting such claim against the Debtors and their estates (or filing a Proof of Claim with respect thereto). . . [and] shall be prohibited from . . . participating in any distribution in these chapter 11 cases on account of such claim.”).

23. Failure to disallow and expunge the Amended and Superseded Claims would result in the applicable claimants receiving an unwarranted duplicate recovery. The GUC Trust notes that the claimants will not be prejudiced if the Amended and Superseded Claims are disallowed and expunged because the claimants will retain their respective superseding claims also identified on Schedule 2 to the Proposed Order.<sup>22</sup> Accordingly, the GUC Trust respectfully requests that the Court enter the Proposed Order expunging and disallowing the Amended and Superseded Claims.

### **RESPONSES TO THIS OMNIBUS OBJECTION**

24. To contest this Second Omnibus Objection, an affected claimant must file and serve a written response (a “Response”) so that it is received no later than 4:00 p.m. (prevailing Central Time) on August 15, 2025 (the “Response Deadline”). Each Response must be filed with the Court and served electronically using the Court’s electronic filing system or filed with the Office of the Clerk of the United States Bankruptcy Court for the Southern District of Texas, 515 Rusk, Houston, Texas 77002, and served on counsel to the GUC Trust so that it is actually received on or before the Response Deadline at the following address:

Kristin S. Elliott, Esq.  
Philip A. Weintraub, Esq.  
Tamara P. Zapata, Esq.  
Kelley Drye and Warren LLP  
175 Greenwich Street  
New York, New York 10007

25. Each Response must contain, at a minimum, the following information:

- (a) a caption stating the name of the Court, the case number, and the title of the Omnibus Objection to which the Response is directed, and, if applicable, the Proof of Claim number(s) assigned to the Claim(s) on the Claims Register;

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<sup>22</sup> As the claims reconciliation process is ongoing, the GUC Trust and the Reorganized Debtors reserve all rights to object to any surviving claim on any grounds.



- (b) a concise statement setting forth the reasons why the Court should not grant the Omnibus Objection with respect to the Claim(s), including the factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection; and
- (c) contact information for the responding party, including either:
  - i. the name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative on whom the GUC Trust, should serve its reply to the Response, if any; or
  - ii. the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the Omnibus Objection on the claimant's behalf.

26. If a claimant fails to file and serve a timely Response by the Response Deadline, the GUC Trust will present the Proposed Order disallowing and expunging each Late-Filed Claim and Amended and Superseded Claim for entry without further notice to the claimant or a hearing.

27. If a Response is filed regarding any Late-Filed Claim or Amended and Superseded Claim and the GUC Trust is unable to resolve the Response, the GUC Trust may file a reply to the Response and a hearing may be scheduled.

#### **SEPARATE CONTESTED MATTERS**

28. To the extent that a Response is filed regarding any Late-Filed Claim or Amended and Superseded Claim identified on Schedules 1 or 2 to the Proposed Order and the GUC Trust is unable to resolve such response, such Late-Filed Claim or Amended and Superseded Claim and this Second Omnibus Objection as it pertains to such Late-Filed Claim or Amended and Superseded Claim will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

29. Further, the GUC Trust requests that any order entered by the Bankruptcy Court regarding the opposition or other reply asserted in response to this Second Omnibus Objection be deemed a separate order with respect to each claim.

**RESERVATION OF RIGHTS**

30. The GUC Trust reserves the right to object in the future to any claim subject to this Second Omnibus Objection on any ground and to amend, modify, or supplement this Second Omnibus Objection, including, without limitation, to object to amended or newly-filed claims.

31. Nothing contained herein is intended or will be deemed to be (a) an admission of the amount, basis, priority or validity of any claim; (b) an impairment or waiver of the GUC Trust's or any other party in interest's right to dispute any claim on any grounds or to assert counterclaims, rights of offset or recoupment, or other defenses to any claim or to seek to estimate any claim; (c) a promise or requirement to pay any claim; (d) a waiver of any right of the GUC Trust under the Plan, Trust Agreement, Bankruptcy Code or other applicable law; (e) an approval, adoption, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code; or (f) prejudicial to the right of the GUC Trust to object to any claim on an individual basis.

32. In addition, pursuant to Section 7.B of the Plan, notwithstanding that a Late-Filed Claim or Amended and Superseded Claim has been objected to pursuant to this Second Omnibus Objection, such Claim may be disallowed and expunged and/or reduced and allowed, as applicable, by settlement or compromise by the GUC Trust without the need for Bankruptcy Court approval.<sup>23</sup>

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<sup>23</sup> Plan §7.B.

**NOTICE**

33. Notice of this Second Omnibus Objection shall be provided to (i) the Office of the United States Trustee for the Southern District of Texas, Houston Division; (ii) each of the claimants whose claim is subject to this Second Omnibus Objection; and (iii) all entities requesting notice pursuant to Bankruptcy Rule 2002 any other party entitled to notice pursuant to Local Rule 9013-1(d). The GUC Trust submits that, under the circumstances, no other or further notice is required.

**CONCLUSION**

**WHEREFORE**, the GUC Trust respectfully requests entry of the Proposed Order, substantially in the form attached hereto as Exhibit B, granting the relief requested and such other and further relief as the Court deems just and proper.

Dated: July 16, 2025  
Houston, Texas

Respectfully submitted,

/s/ James S. Carr

KELLEY DRYE & WARREN LLP  
James S. Carr (admitted *pro hac vice*)  
Kristin S. Elliott (admitted *pro hac vice*)  
175 Greenwich Street  
New York, New York 10007  
Telephone: (212) 808-7800  
Facsimile: (212) 808-7897  
Email: jcarr@kelleydrye.com  
kelliott@kelleydrye.com

*Counsel to the Vertex GUC Trust*

**Certificate of Service**

I hereby certify that, on July 16, 2025, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas, and will be served as set forth in the Affidavit of Service to be filed by the Reorganized Debtor's claims, noticing, and solicitation agent.

/s/ Philip A. Weintraub

Philip A. Weintraub

**EXHIBIT A**

**Finkel Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

BANGO OIL LLC,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 24-90508 (CML)

(Jointly Administered)

**DECLARATION OF PETER FINKEL IN SUPPORT OF THE  
VERTEX GUC TRUST'S SECOND OMNIBUS OBJECTION TO CERTAIN  
(A) LATE-FILED CLAIMS, AND (B) AMENDED AND SUPERSEDED CLAIMS**

I, Peter Finkel, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. I am a Vice President of U.S. Bank Trust Company, National Association, the trustee (the “GUC Trustee”) of the Vertex GUC Trust (the “GUC Trust”) established in these chapter 11 cases. I am authorized to submit this declaration (the “Declaration”) on behalf of the GUC Trust. I submit this Declaration in support of the GUC Trust’s *Second Omnibus Objection to Certain (A) Late-Filed Claims, and (B) Amended and Superseded Claims* (the “Second Omnibus Objection”).<sup>2</sup>

2. Except as otherwise indicated, the facts set forth in this Declaration are based on: (a) my personal knowledge; (b) my review of relevant documents; (c) my view, based on my knowledge of the Debtors and their books and records; (d) information supplied to me or to the GUC Trust’s professionals by the Debtors or Reorganized Debtors or by others at their request; or (e) as to matters involving United States bankruptcy law or rules or other applicable laws, my

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<sup>1</sup> The Reorganized Debtor’s service address for purposes of this chapter 11 case is: 9107 West Russell Road, Suite 100, Las Vegas, Nevada 89148. The Reorganized Debtor’s chapter 11 case was previously jointly administered under the chapter 11 case of Vertex Energy, Inc., Case No. 24-90507 (CML).

<sup>2</sup> Capitalized terms used but not otherwise defined in my declaration have the meanings ascribed to them in the Second Omnibus Objection.

reliance upon the advice of counsel or other advisors to the GUC Trust. If called upon to testify, I could and would testify competently to the facts set forth herein.

3. Pursuant to the Plan and the Trust Agreement, the GUC Trust, by and through the GUC Trustee, is responsible for reconciling and, as necessary, objecting to all General Unsecured Claims and 2027 Convertible Notes Claims, filed or scheduled against the Debtors' estates. In that capacity, I am familiar with and have assisted in the process of reviewing and reconciling the claims for which the GUC Trust is responsible.

4. To the best of my knowledge and belief, and based on the information and records available to me, the assertions made in the Second Omnibus Objection are accurate.

5. In evaluating the Late-Filed Claims, I reviewed the Second Omnibus Objection, confirmed that the GUC Trust's professionals reviewed the relevant Proofs of Claim and their supporting documentation (if any), and determined that each of the claims identified on **Schedule 1** of the Proposed Order was filed after the applicable Claims Bar Date.

6. The reasons for disallowing each of the Late-Filed Claims are identified under the heading "Reason for Disallowance" on **Schedule 1** annexed to the Proposed Order.

7. In addition to the reasons identified on Schedule 1, I note that disallowing the Late-Filed Claims will enforce the Bar Date Order and enable the GUC Trust to maintain an accurate claims register. As such, I believe it is appropriate for the Court to disallow and expunge the Late-Filed Claims.

8. In evaluating the Amended and Superseded Claims, I reviewed the Second Omnibus Objection, confirmed that the GUC Trust's professionals reviewed the relevant Proofs of Claim and their supporting documentation (if any), and determined that each claim identified on **Schedule 2** of the Proposed Order was superseded by another claim filed in the Debtors'

chapter 11 cases. The claims listed in the “Amended Claim No.” column on **Schedule 2** to the Proposed Order are claims that have been amended by the claims listed in the “Surviving Claim No.” column in the same row on **Schedule 2** to the Proposed Order. The “surviving claims” either (i) identify itself on the face of the Proof of Claim as amending the Amended and Superseded Claim by reference to the claim number or filing date of the Amended and Superseded Claim, or (ii) relate to the same liability and are filed against the same Debtor as the Amended and Superseded Claim.

9. Failure to disallow and expunge the Amended and Superseded Claims will result in the applicable claimants receiving an unwarranted duplicate recovery. I note that the claimants will not be prejudiced if the Amended and Superseded Claims are disallowed and expunged, because each claimant will retain the surviving claim identified on **Schedule 2** to the Proposed Order.

10. The reasons for disallowing each of the Amended and Superseded Claims are identified under the heading Reason for Disallowance on **Schedule 2** to the Proposed Order.

11. In addition to the reasons identified on Schedule 2, disallowing the Amended and Superseded Claims will enable the GUC Trust to maintain an accurate claims register. As such, I believe it is appropriate for the Court to disallow and expunge the Amended and Superseded Claims.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in this declaration are true and correct to the best of my knowledge, information, and belief.

Dated: July 16, 2025

/s/ Peter Finkel  
Peter Finkel  
Default Relationship Manager  
U.S. Bank Trust Company, National Association



**EXHIBIT B**

**(Proposed Order)**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

BANGO OIL LLC,<sup>1</sup>

Reorganized Debtor.

Chapter 11

Case No. 24-90508 (CML)

(Jointly Administered)

**ORDER GRANTING THE VERTEX GUC TRUST'S  
SECOND OMNIBUS OBJECTION TO CERTAIN  
(A) LATE-FILED CLAIMS, AND (B) AMENDED AND SUPERSEDED CLAIMS**

Upon consideration of the *Vertex GUC Trust's Second Omnibus Objection to Certain (A) Late-Filed Claims, and (B) Amended and Superseded Claims* (the "Objection");<sup>2</sup> and the Court having considered the Finkel Declaration in support of the Objection; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that the Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the notice of the Objection and opportunity for a hearing on the Objection was appropriate under the circumstances and that no other further notice need be provided; and the Court having reviewed the Objection and the Claims listed on Schedule 1 and Schedule 2 attached hereto; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in

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<sup>1</sup> The Reorganized Debtor's service address for purposes of this chapter 11 case is: 9107 West Russell Road, Suite 100, Las Vegas, Nevada 89148. The Reorganized Debtor's chapter 11 case was previously jointly administered under the chapter 11 case of Vertex Energy, Inc., Case No. 24-90507 (CML).

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. Each Late-Filed Claim identified in the “Claim No.” column on **Schedule 1** to this Order is disallowed and expunged in its entirety.

2. Each Amended and Superseded Claim identified in the “Amended Claim No.” column on **Schedule 2** to this Order is disallowed and expunged in its entirety.

3. Kurtzman Carson Consultants, LLC dba Verita Global, as claims and noticing agent, is authorized and directed to update the claims register to reflect the relief granted in this Order.

4. If a Response was timely filed with respect to any Late-Filed Claim identified on **Schedule 1**, or to any Amended and Superseded Claim identified on **Schedule 2**, such Late-Filed Claim or Amended and Superseded Claim, and the Objection as it pertains to them, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Late-Filed Claim and Amended and Superseded Claim.

5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed (a) an admission of the amount, basis, priority or validity of any claim; (b) an impairment or waiver of the GUC Trust’s or any other party in interest’s right to dispute any claim on any grounds or to assert counterclaims, rights of offset or recoupment, or other defenses to any claim or to seek to estimate any claim; (c) a promise or requirement to pay any claim; (d) a waiver of any right of the GUC Trust under the Plan, Trust Agreement, Bankruptcy Code or other applicable law; (e) an approval, adoption,

assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code; or (f) prejudicial to the right of the GUC Trust to object to any claim on an individual basis.

6. The terms and conditions of this Order will be immediately effective and enforceable upon its entry.

7. The GUC Trust is authorized to take all steps necessary or appropriate to effectuate the relief granted pursuant to this Order in accordance with the Objection.

8. This Court shall retain exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: \_\_\_\_\_, 2025  
Houston, Texas

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HONORABLE CHRISTOPHER M. LOPEZ  
UNITED STATES BANKRUPTCY JUDGE

**Schedule 1**  
**(Late-Filed Claims)**

## Schedule 1: Late-Filed Claims

Row No.	Name	Date Claim Filed	Claim No.	Debtor	Asserted Claim Amount	Priority	Reason For Disallowance
1.	ABC Auto Parts	3/5/2025	631	Vertex Energy, Inc. Case No. 24-90507	\$4,419.62	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
2.	Advanced Onsite Inspection and Repair, LLC	3/4/2025	627	H&H Oil, L.P. Case No. 24-90512	\$3,607.53	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
3.	Allies Automotive & Fleet Services	12/5/2024	541	H&H Oil, L.P. Case No. 24-90512	\$783.55	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
4.	Ametek Inc trading as Ametek Process and Analytical Instruments	12/4/2024	539	H&H Oil, L.P. Case No. 24-90512	\$3,820.00	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
5.	Apex Companies, LLC	1/8/2025	592	Vertex Energy, Inc. Case No. 24-90507	\$95,090.42	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
6.	Baker Hughes Holdings, LLC	12/12/2024	556	Vertex Refining Alabama LLC Case No. 24-90522	\$103,757.92	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
7.	Blue Beacon Inc	2/10/2025	620	Vertex Energy, Inc. Case No. 24-90507	\$8,296.23	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
8.	Donoho Advisory Associates, LLC	12/6/2024	546	Vertex Energy, Inc. Case No. 24-90507	\$780.00	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
9.	Kelvion	12/2/2024	511	Vertex Refining Alabama LLC Case No. 24-90522	\$249,000.00	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
10.	Lafayette Spring Co., Inc.	1/13/2025	598	H&H Oil, L.P. Case No. 24-90512	\$7,949.95	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
11.	Mandinas Inspection Services, Inc.	12/4/2024	535	Vertex Energy, Inc. Case No. 24-90507	\$2,235.40	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
12.	Motion Industries	12/17/2024	577	H&H Oil, L.P. Case No. 24-90512	\$10,494.81	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
13.	Office Equipment Company Inc	4/8/2025	639	Vertex Refining Alabama LLC Case No. 24-90522	\$1,682.00	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
14.	Rogue Services and Solutions, LLC	12/4/2024	532	Vertex Energy, Inc. Case No. 24-90507	\$3,750.00	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
15.	Sanders Engineering and Analytical Services Inc.	12/3/2024	524	Vertex Energy, Inc. Case No. 24-90507	\$33,507.50	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.

## Schedule 1: Late-Filed Claims

Row No.	Name	Date Claim Filed	Claim No.	Debtor	Asserted Claim Amount	Priority	Reason For Disallowance
16.	Snider Fleet Solutions	4/24/2025	641	H&H Oil, L.P. Case No. 24-90512	\$1,414.56	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
17.	Tiger Glass	1/6/2025	587	H&H Oil, L.P. Case No. 24-90512	\$490.31	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
18.	Tomahawk Crane and Rigging Mobile, LLC	12/18/2024	570	Vertex Refining Alabama LLC Case No. 24-90522	\$70,085.60	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.
19.	Vermilion Fire and Safety	2/11/2025	621	H&H Oil, L.P. Case No. 24-90512	\$348.87	General Unsecured	Claim filed after the General Bar Date on 11/27/2024.

**Schedule 2**

**(Amended and Superseded Claims)**



## Schedule 2: Amended and Superseded Claims

Amended and Superseded Claim(s) to be Disallowed						Surviving Claim(s)					Reason for Disallowance
Row No.	Claimant Name	Amended Claim No.	Debtor	Date Filed	Claim Amount and Priority	Claimant Name	Surviving Claim No.	Debtor	Date Filed	Claim Amount and Priority	
1.	Advanced Industrial Leasing, Inc.	204	Vertex Energy, Inc. Case No. 24-90507	11/13/2024	\$3,451.30 General Unsecured	Advanced Industrial Leasing, Inc.	216	Vertex Energy, Inc. Case No. 24-90507	11/14/2024	\$3,451.30 General Unsecured	Claim No. 204 amended and superseded by Claim No. 216.
2.	Amspec Services LLC	251	Vertex Energy, Inc. Case No. 24-90507	11/18/2024	\$288,145.16 General Unsecured	Amspec Services LLC	255	Vertex Energy, Inc. Case No. 24-90507	11/19/2024	\$255,627.76 General Unsecured	Claim No. 251 amended and superseded by Claim No. 255.
3.	Amspec Services LLC	250	Vertex Refining Alabama LLC Case No. 24-90522	11/18/2024	\$311,536.51 General Unsecured	AmSpec Services LLC, formerly Control Services Corp.	261	Vertex Refining Alabama LLC Case No. 24-90522	11/19/2024	\$405,336.18 General Unsecured	Claim No. 250 amended and superseded by Claim No. 261.
4.	Bradley Arant Boulton Cummings LLP	433	Vertex Refining Alabama LLC Case No. 24-90522	11/20/2024	\$13,684.95 General Unsecured	Bradley Arant Boulton Cummings LLP	441	Vertex Refining Alabama LLC Case No. 24-90522	11/25/2024	\$13,684.95 Secured	Claim No. 433 amended and superseded by Claim No. 441.
5.	Breaux Petroleum Products	430	H&H Oil, L.P. Case No. 24-90512	11/26/2024	\$3,280.28 General Unsecured	Breaux Petroleum Products	502	H&H Oil, L.P. Case No. 24-90512	11/27/2024	\$3,280.28 General Unsecured	Claim No. 430 amended and superseded by Claim No. 502.
										\$182.68 Admin	
6.	Fox Scientific, Inc.	138	Vertex Energy, Inc. Case No. 24-90507	11/6/2024	\$5,376.23 General Unsecured	Fox Scientific, Inc.	143	Vertex Energy, Inc. Case No. 24-90507	11/7/2024	\$2,992.02 General Unsecured	Claim No. 138 amended and superseded by Claim No. 143.
										\$1,955.81 Admin	

## Schedule 2: Amended and Superseded Claims

Amended and Superseded Claim(s) to be Disallowed						Surviving Claim(s)					Reason for Disallowance
Row No.	Claimant Name	Amended Claim No.	Debtor	Date Filed	Claim Amount and Priority	Claimant Name	Surviving Claim No.	Debtor	Date Filed	Claim Amount and Priority	
7.	Idemitsu Apollo Renewables Corporation	474	Vertex Refining Alabama LLC Case No. 24-90522	11/27/2024	\$19,856,624.72 General Unsecured	Idemitsu Apollo Renewables Corporation	606	Vertex Refining Alabama LLC Case No. 24-90522	1/16/2025	\$19,876,477.60 General Unsecured	Claim No. 474 amended and superseded by Claim No. 606.
8.	Idemitsu Apollo Renewables Corporation	477	Vertex Renewables Alabama LLC Case No. 24-90527	11/27/2024	\$19,856,624.72 General Unsecured	Idemitsu Apollo Renewables Corporation	607	Vertex Renewables Alabama LLC Case No. 24-90527	1/16/2025	\$19,876,477.60 General Unsecured	Claim No. 477 amended and superseded by Claim No. 607..
9.	Kevin Allen LLC	58	Vertex Energy, Inc. Case No. 24-90507	10/15/2024	\$9,289.22 General Unsecured	Kevin Allen LLC	175	Vertex Energy, Inc. Case No. 24-90507	11/12/2024	\$9,289.22 General Unsecured	Claim No. 58 amended and superseded by Claim No. 175.
10.	Kirby Inland Marine, LP	400	Vertex Energy, Inc. Case No. 24-90507	11/25/2024	\$512,135.11 General Unsecured	Kirby Inland Marine, LP	412	Vertex Energy, Inc. Case No. 24-90507	11/25/2024	\$512,135.11 General Unsecured	Claim No. 400 amended and superseded by Claim No. 412.
11.	KnowBe4, Inc.	98	Vertex Energy, Inc. Case No. 24-90507	10/24/2024	\$44,789.40 General Unsecured	KnowBe4, Inc.	132	Vertex Energy, Inc. Case No. 24-90507	11/5/2024	\$29,859.60 General Unsecured	Claim No. 98 amended and superseded by Claim No. 132.
12.	PTC Liquids, LLC	465	Vertex Refining Alabama LLC Case No. 24-90522	11/27/2024	\$339,592.67 General Unsecured	PTC Liquids, LLC	611	Vertex Refining Alabama LLC Case No. 24-90522	1/21/2025	\$1,226,200.08 General Unsecured	Claim No. 465 amended and superseded by Claim No. 611.
13.	Pump Equipment Inc.	101	H&H Oil, L.P. Case No. 24-90512	10/24/2024	\$3,191.96 General Unsecured	Pump Equipment Inc.	173	H&H Oil, L.P. Case No. 24-90512	11/12/2024	\$3,191.96 General Unsecured	Claim No. 101 amended and superseded by Claim No. 173.

## Schedule 2: Amended and Superseded Claims

Amended and Superseded Claim(s) to be Disallowed						Surviving Claim(s)					Reason for Disallowance
Row No.	Claimant Name	Amended Claim No.	Debtor	Date Filed	Claim Amount and Priority	Claimant Name	Surviving Claim No.	Debtor	Date Filed	Claim Amount and Priority	
14.	River Birch LLC	108	Vertex Energy, Inc. Case No. 24-90507	10/30/2024	\$135,760.23 General Unsecured	River Birch LLC	481	Vertex Refining LA, LLC Case No. 24-90523	11/27/2024	\$135,760.23 General Unsecured	Claim No. 108 amended and superseded by Claim No. 320, which was amended and superseded by Claim No. 481.
15.	River Birch LLC	320	Vertex Energy, Inc. Case No. 24-90507	11/22/2024	\$135,760.23 General Unsecured						
16.	Team One Communications Inc.	223	Vertex Refining Alabama LLC Case No. 24-90522	11/15/2024	\$61,794.49 General Unsecured	Team One Communication s Inc.	547	Vertex Refining Alabama LLC Case No. 24-90522	12/6/2024	\$61,794.49 General Unsecured	Claim No. 223 amended and superseded by Claim No. 547.