

Fill in this information to identify the case:

United States Bankruptcy Court for the:

Eastern District of California (State)

Case number (if known): Chapter 11

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, Instructions for Bankruptcy Forms for Non-Individuals, is available.

1. Debtor's name ECS Refining, Inc.

2. All other names debtor used in the last 8 years ECS Refining, LLC ECS Refining Texas, LLC

3. Debtor's federal Employer Identification Number (EIN) 82-3346286

4. Debtor's address Principal place of business Mailing address, if different from principal place of business 2222 S. Sinclair Ave. Stockton CA 95215 San Joaquin County

5. Debtor's website (URL) www.ecsrefining.com

6. Type of debtor Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) Partnership (excluding LLP) Other. Specify:

Debtor ECS Refining, Inc.
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

5 1 9 1

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:
 - Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
 - The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 - A plan is being filed with this petition.
 - Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 - The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 - The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.
- Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

No

Yes. District _____ When _____ Case number _____
MM / DD / YYYY

District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No

Yes. Debtor _____ Relationship _____
District _____ When _____
MM / DD / YYYY

Case number, if known _____

List all cases. If more than 1, attach a separate list.

Debtor ECS Refining, Inc.
Name

Case number (if known) _____

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property? _____

Number Street

City State ZIP Code

Is the property insured?

- No
- Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- | | | |
|---|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 | | |

15. Estimated assets

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Debtor ECS Refining, Inc.
Name

Case number (if known) _____

16. Estimated liabilities
- | | | |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input checked="" type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor
- The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
 - I have been authorized to file this petition on behalf of the debtor.
 - I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/24/2018
MM / DD / YYYY

x Jack Rockwood
Signature of authorized representative of debtor

Jack Rockwood

Printed name

Title President

18. Signature of attorney

x [Signature]
Signature of attorney for debtor

Date 4/23/2018
MM / DD / YYYY

Michael B. Reynolds

Printed name

Snell & Wilmer L.L.P.

Firm name

600 Anton Blvd., Suite 1400

Number Street

Costa Mesa

City

CA

92626

State

ZIP Code

714-427-7414

Contact phone

mreynolds@swlaw.com

Email address

174534

Bar number

CA

State

ECS Refining, Inc.

UNANIMOUS CONSENT RESOLUTION TO FILE CHAPTER 11

The undersigned, being all of the members of the Board of Directors of ECS Refining, Inc., a Delaware corporation (the "Company"), acting by unanimous written consent without a meeting in accordance with the Delaware General Corporation Law, do hereby consent to the resolutions below.

WHEREAS, it is in the best interest of this Company to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

BE IT THEREFORE RESOLVED, that Jack Rockwood, the President of this Company, or any other of the Company's executives or agents that he designates (each, an "Authorized Agent") who acts at all times in the Company's name and on the Company's behalf), are authorized and instructed to engage the services of Snell & Wilmer L.L.P. as the Company's bankruptcy counsel ("Bankruptcy Counsel") in accordance with the terms set forth in an engagement agreement the Authorized Agent may enter into with Bankruptcy Counsel at the rates and retainer outlined therein;

BE IT FURTHER RESOLVED, that the Authorized Agent is instructed to hire such other professionals as are needed to properly carry out the objectives of a Chapter 11 bankruptcy filing;

BE IT FURTHER RESOLVED, that the Authorized Agent is authorized and directed to execute and deliver all documents necessary to perfect the filing of a Chapter 11 voluntary bankruptcy case on behalf of the Company;

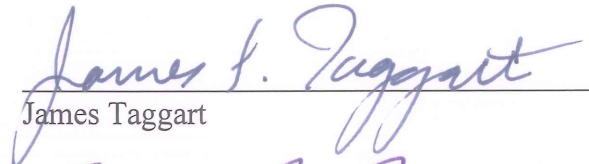
BE IT FURTHER RESOLVED, that the Authorized Agent is authorized and instructed to execute and direct Bankruptcy Counsel to file all documents, declarations, schedules, statements, motions, applications, pleadings, and other papers in connection with the bankruptcy case and take any action that Bankruptcy Counsel deems necessary or proper, including the ordinary course operation of the Company's business, the borrowing of necessary monies for operation, the determination as to proper handling of the Company's real property leases, any sale of the Company's assets, and any other transaction deemed necessary or proper to protect and advance the interests of the Company's creditors and parties-in-interest, all on the advice and with the guidance of Bankruptcy Counsel;

BE IT FURTHER RESOLVED, that the Authorized Agent is authorized and instructed to make any arrangements deemed necessary or proper for the Company to use existing cash-on-hand or to borrow additional funds as a debtor-in-possession under Chapter 11 of the Bankruptcy Code by negotiating and agreeing with potential lenders as to the terms and amounts of any such borrowings and to grant any security interests in the Company's assets and to execute and deliver appropriate agreements for the debtor-in-possession financing in connection with the bankruptcy case;

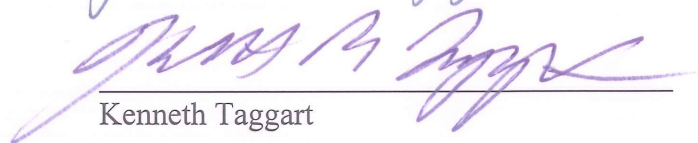
BE IT FURTHER RESOLVED, that all authorized acts or agreements undertaken by any Authorized Agent on the Company's behalf before these resolutions were adopted, done or made in connection with these resolutions, are authorized, approved, ratified, and adopted as the Company's acts or agreements.

DATED this 23rd day of April, 2018.

ECS REFINING, INC.



James Taggart



Kenneth Taggart

Fill in this information to identify the case:

Debtor name ECS Refining, Inc.

United States Bankruptcy Court for the: Eastern District of California
(State)

Case number (If known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction value of collateral or setoff	Unsecured claim
1	ZS ECS LP 1133 Avenue of the Americas New York, NY 10036		Investments				\$1,410,329.67
2	Wal-Mart Stores East, LP 702 SW 8 th Street Dept. 13-9192 MS 0710-L19, Bentonville, AR 72712		Revenue Share				\$811,384.59
3	Applied Underwriters P.O. Box 3646 Omaha, NE 879215		Worker's Compensation				\$666,442.70
4	CSAA Insurance Group 3055 Oak Rd, 5 th Fl Mail Stop #W580, Walnut Creek, PA 19380	Kevin Childs, 925-279-5119	Settlement Charges				\$274,944.47
5	Yusen Logistics Inc., Dept. AT 952154, Atlanta, GA 31192	Pat Collens, 901-791-3058	Trade Debt				\$147,633.65
6	Caglia Environmental Group Fairmead Landfill P.O. Box 310 Chowchilla, CA 93610	Justin Raymond 559-665-7300	Settlement Charges				\$85,305.21
7	Red River Logistics P.O. Box 1259 Keller, TX 76248		Trade Debt				\$65,934.95
8	USA Management Systems, Inc. P.O. Box 2772 Lodi, CA 95241	1-800-937-5634	Trade Debt				\$53,893.00

Debtor ECS Refining, Inc.

Case number (if known)

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	Fleet Concepts Inc. P.O. Box 23128 Tigard, OR 97281	800-933-5338	Trade Debt				\$50,882.64
10	Freight Logistics, Inc. 1950 S. Rosemary St. Denver, CO 80231		Trade Debt				\$44,816.05
11	Uline Shipping Supplies P.O. Box 88741 Chicago, IL 60680		Trade Debt				\$43,024.52
12	Staffmark Investment LLC P.O. Box 952386 St. Louis, MO 63195		Staffing Services				\$38,894.62
13	Hedy Company Inc. P.O. Box 100375 Pasadena, CA 91189		Staffing Services				\$35,629.47
14	Integra Supply, LLC, 13489 SE Johnson Rd., Portland, OR 97222		Trade Debt				\$27,812.00
15	Allied Universal Security Service P.O. Box 31001-2374 Pasadena, CA 91110		Trade Debt				\$27,213.72
16	US Ecology P.O. Box 578 Beatty, NV 89003		Settlement Charges				\$24,783.00
17	Yusen Logistics (Americas) Inc. 1501 N Plano Rd., Ste 100 Richardson, TX 47203		Trade Debt				\$23,203.17
18	Northwest Propane Gas Co. 1515 W Beltline Rd. Carrollton, TX 75006		Trade Debt				\$18,318.50
19	UniFirst Corporation 819 N. Hunter St. Stockton, CA 95202		Trade Debt				\$17,555.77
20	Skyline Building Care, Inc. 1966 Tice Valley Blvd. Walnut Creek CA 94595		Trade Debt				\$17,512.00