UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re Flying J, Inc.

Case No. 08-13384
Reporting period: January 31, 2009

MONTHLY OPERATING REPORT

File with Court and submit copy to United State Trustee within 20 days after end of month

Submit copy of report to any official committee appointed in the case

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/ Supplement Attached
Schedule of cash receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliation)	MOR-1A		X	
Schedule of Professional Fees Paid	MOR-1B	X		
Copies of bank statements			X	
Cash disbursement journals			X	
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Post-petition Taxes	M0R-4	X		
Copies of IRS Form 6123 of payment of receipt			X	
Copies of tax returns filed during reporting period			X	
Summary of Unpaid Post-petition Debts	MOR-4	X		
Listing of aged accounts payable	MOR-4	X		
Accounts Receivable Aging	MOR-5	X		
Debtor Questionnaire	MOR-5	X		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor — Date

Signature of Joint Debtor — Date

Signature of Authorized Individual — 03/06/09 Date

John R. Boken
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual

Authorized individual must be an officer, director or shareholder if debtor is corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

FLYING J INC.; BIG WEST OIL, LLC; BIG WEST OF CA, LLC; BIG WEST TRANSPORTATION LLC, LONGHORN PIPELINE INC.; LONGHORN PARTNERS PIPELINE; LONGHORN PIPELINE HOLDINGS

NOTES TO THE MONTHLY OPERATING REPORT

FOR THE PERIOD JANUARY 1, 2009 TO JANUARY 31, 2009

1. The accompanying financial statements as presented are not prepared in accordance with Generally Accepted Accounting Principles ("GAAP").

2. While the Debtor and its professionals have made every reasonable effort to ensure that the Debtor's Monthly Operating Reports are accurate and complete, based upon information that was available to them at the time of preparation, inadvertent errors or omissions may exist and the subsequent receipt of information and/or further review and analysis of the Debtor's books and records may result in changes to financial data and other information contained in the Monthly Operating Reports. Moreover, because the Monthly Operating Reports contain unaudited information which is subject to further review and potential adjustment, the Debtor and its agents, attorneys and financial advisors cannot guarantee or warrant the accuracy or completeness of the data that is provided herein.

3. The preparation of the Monthly Operating Reports required the Debtor and its agents, attorneys and financial advisors to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities and the reported amounts of expenses during the reporting period. Actual results could differ from those estimates. Without prior notice, the Debtor may amend its Monthly Operating Reports as it deems necessary and appropriate to reflect material changes, if any, that arise during the pendency of its chapter 11 case. The Debtor, therefore, reserves the right to amend the Monthly Operating Reports in all respects as may be necessary or appropriate, including, but not limited to, the right to assert offsets or defenses to, or to dispute, any claim reflected on the Monthly Operating Reports. Furthermore, nothing contained in the Monthly Operating Reports shall constitute a waiver of the Debtor's rights with respect to its chapter 11 case.

4. The Debtors' monthly operating report for the reporting period January 31, 2009 does not include the results of operations or other details relating to the period from the filing of the petition for protection under Chapter 11 on December 22, 2008 through December 31, 2008.

5. The Debtors' monthly operating report for the reporting period January 31, 2009 does not include the results of operations or other detailed information relating to non-debtor subsidiaries.

In re Flying J, Inc.

Case No. 08-13384
Reporting period: January 31, 2009

NOTES TO MONTHLY OPERATING REPORT

General:
The following is a list of debtors who filed on December 22, 2008 and are included in the accompanying schedules (the "Debtors"):

Name	Case No.
Flying J, Inc.	08-13384
Big West Oil, LLC	08-13381
Big West of CA, LLC	08-13383
Big West Transportation, LLC	08-13385
Longhorn Pipeline, Inc.	08-13388
Longhorn Pipeline Holdings, LCC	08-13387
Longhorn Partners Pipeline, L.P.	08-13380

Notes to MOR 1-a:

The Debtors have numerous bank statements, the bank reconciliations will be provided upon request.

The Debtors' bank accounts are reconciled to monthly bank statements. The Debtors' reconciliation policy is such that each bank account is reconciled and reviewed by the last working day of the month after close.

Cash disbursement journals for individual bank accounts will be provided upon request.

Notes to MOR-4:

The Debtors file tax returns and makes tax payments daily, weekly, and monthly. Due to the volume of transactions, the tax returns and related payments will be made available upon request.

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: January 2009

Flying J, Inc. Cash Activities

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Jan-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank	0510252612	$ 44,599,669	$ 467,909,783	$ (488,060,589)	$ 24,448,863	$ (8,836,075)	$ 15,612,787
Wells Fargo Bank	4121811004	$ -	$ 4,868,353	$ (4,868,353)	$ -	$ (799,927)	$ (799,927)
Wells Fargo Bank	0510157050	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank	4124498247	$ -	$ 14,930	$ (14,930)	$ -	$ (300)	$ (300)
Wells Fargo Bank	9600051271	$ -	$ 5,569,576	$ (5,569,576)	$ -	$ (2,714,220)	$ (2,714,220)
Wells Fargo Bank	390001451	$ -	$ 15,293	$ (15,293)	$ -	$ 4	$ 4
Wells Fargo Bank	4945085496	$ -	$ 3,707,716	$ (3,707,716)	$ -	$ 261,965	$ 261,965
Wells Fargo Bank	4121246763	$ -	$ 1,355,629	$ (1,355,629)	$ -	$ 99,570	$ 99,570
Wells Fargo Bank	510921810	$ -	$ 8,497,201	$ (8,497,201)	$ -	$ 5,249	$ 5,249
Wells Fargo Bank	390035939	$ -	$ 133,233,372	$ (133,233,372)	$ -	$ 346,404	$ 346,404
Wells Fargo Bank	4121810980	$ -	$ 185,535	$ (185,535)	$ -	$ -	$ -
Wells Fargo Bank	4127011294	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank	0600028401	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank	0390030864	$ -	$ 34,480	$ -	$ 34,480	$ (34,480)	$ -
Wells Fargo Bank	4159690361	$ -	$ 33,631,134	$ (33,631,134)	$ -	$ (721,877)	$ (721,877)
Wells Fargo Bank	4759625270	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank	9600048581	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank	4945085488	$ -	$ -	$ -	$ -	$ 99,570	$ 99,570
Wells Fargo Bank	4121848055	$ -	$ 330,010	$ -	$ 330,010	$ -	$ 330,010
Wells Fargo Bank	4121846737	$ -	$ 2,650,167	$ -	$ 2,650,167	$ -	$ 2,650,167
Zions Bank	067356949	$ -	$ -	$ -	$ -	$ (25)	$ (25)
TAB	350525238	$ (473)	$ 1,683	$ -	$ 1,210	$ 1,210	N/A*
TAB	350404519	$ 10,103	$ 12,503	$ -	$ 22,606	$ (1)	$ 22,605
TAB	351778285	$ (3)	$ -	$ (210)	$ (213)	$ 210	$ (3)
TAB	810027626	$ 1,500	$ -	$ -	$ 1,500	$ 1,500	N/A*
TAB	810028830	$ 118,482	$ 10,153	$ -	$ 128,635	$ 63,850	$ 192,485
TAB	450011180	$ 326	$ -	$ (1)	$ 325	$ 883	$ 1,208
TAB	570000083	$ 2,921	$ 71	$ -	$ 2,992	$ 2,992	N/A*
TAB	210000001	$ 158,545	$ 756	$ -	$ 159,301	$ (71,487)	$ 87,814
TAB	300220035	$ 141,321	$ 10	$ -	$ 141,331	$ -	$ 141,331
TAB	300278786	$ 117,542	$ -	$ (38,988)	$ 78,555	$ 78,555	N/A*
TAB	200000123	$ 2,190	$ 4	$ -	$ 2,194	$ 2,194	N/A*
TAB	350670525	$ -	$ -	$ -	$ -	$ (35)	$ (35)
TAB	450011129	$ 305	$ -	$ (305)	$ -	$ 869	$ 869
TAB	450011183	$ 678	$ -	$ (2)	$ 676	$ 1,235	$ 1,911
TAB	450011187	$ (14)	$ 115	$ -	$ 102	$ 482	$ 584
TAB	450011192	$ 170	$ -	$ (86)	$ 84	$ 716	$ 800
TAB	450011193	$ 360	$ -	$ (237)	$ 123	$ 331	$ 453
TAB	450011194	$ 613	$ -	$ (305)	$ 308	$ 236	$ 544
TAB	450011195	$ 245	$ 149	$ -	$ 394	$ 600	$ 994
TAB	450011197	$ 83	$ -	$ (33)	$ 51	$ 269	$ 320
TAB	450010085	$ -	$ -	$ -	$ -	$ -	$ -
TAB	810013329	$ 1,436	$ -	$ (165)	$ 1,271	$ 1,271	N/A*
TAB	750400560	$ 2,280	$ 200	$ -	$ 2,479	$ 451	$ 2,931
TAB	870310494	$ 7,491	$ 1,477	$ -	$ 8,968	$ (6,968)	$ 2,000
TAB	870316915	$ 97,540	$ 7,086	$ -	$ 104,626	$ (78,626)	$ 26,000
TAB	870331649	$ -	$ 1,501	$ -	$ 1,501	$ (41)	$ 1,460
Other Reconciling Items						$ (188,057)	$ (188,057)
		$ 45,263,311	**$ 662,038,887**	**$ (679,179,659)**	**$ 28,122,538**	**$ (12,481,507)**	**$ 15,465,590**

Less Sweeps and Transfers	$ (211,010,889)	$ 211,010,889
Less Non-Debtor	$ (117,593,021)	$ 134,340,218
Operating Activity	**$ 333,434,977**	**$ (333,828,552)**

*Funds transferred into these accounts are expensed upon deposit. For example, the Employee Gift Cards are expensed appropriately to each branch upon funding. Once the cards expire the unused funds will be transferred back to FJ's operating account. The refund will then be credited back to the appropriate branch.

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: January 2009

Flying J, Inc. Cash Activities

MONTHLY ACTIVITY			
12/31/2009 Beginning Balance			**45,263,311**
Cash Receipts:			
FJ Wholesale CFJ	176,654,407		
FJ Wholesale AFJ	75,736,513		
Third Party Cards	17,453,539		
Retail Cash	16,363,435		
Admin Reimbursement	21,088,533		
Other Operating	26,138,550		
Total Cash Receipts		**333,434,977**	
Cash Disbursements:			
Rack Purchases	(250,206,585)		
Other Operating	(52,093,343)		
Total Admin Support	(18,782,509)		
Taxes	(5,819,951)		
Intercompany Loans	(3,900,000)		
Leases	(2,889,259)		
Insurance	(136,906)		
Total Cash Disbursements		**(333,828,553)**	
Total Net Monthly Activity			**(393,575)**
Non-Debtors (net) - (see note below)			**(16,747,197)**
1/31/2009 Ending Balance			**28,122,538**

Note: Non-debtor cash that flows through Flying J, Inc. in normal course of business activities was collected and held in Flying J, Inc.'s bank accounts subsequent to the Chapter 11 filing and prior to December 31, 2008. The cash outflow of these funds occurred in the month of January and as such created the large cash outflows relating to non-debtors noted above.

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: January 2009

Big West Oil LLC/Big West of California Cash Activities

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Jan-09 End. Bal.	Outstanding Items	GL Balance
Bank of America	4681685390	$ (2,075,797)	$ 28,183,103	$ (25,358,591)	$ 748,715	$ -	$ 748,715
Bank of America	8681685400	$ 1,919,977	$ 19,716,923	$ (20,919,000)	$ 717,900	$ -	$ 717,900
Bank of America	3299841918	$ (12,151)	$ 30,000	$ (2,639)	$ 15,210	$ 2,854	$ 18,064
Bank of America	3299841926	$ -	$ -	$ -	$ -	$ (2,119,348)	$ (2,119,348)
Bank of America	3299841934	$ -	$ -	$ -	$ -	$ (149,477)	$ (149,477)
Wells Fargo Bank	0600024947	$ 14,897,409	$ 101,226,150	$ (59,721,124)	$ 56,402,436	$ 5,627,812	$ 62,030,248
Wells Fargo Bank	0600024962	$ -	$ 7,946,632	$ (7,946,632)	$ -	$ -	$ -
Wells Fargo Bank	9600051252	$ -	$ 78,182	$ (78,182)	$ -	$ (2,751,821)	$ (2,751,821)
Wells Fargo Bank	9600051267	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank	4759500556	$ -	$ 1,080	$ (1,080)	$ -	$ (13,851)	$ (13,851)
Wells Fargo Bank	12833968	$ -	$ -	$ -	$ -	$ -	$ -
TAB	350404546	$ 4	$ 47	$ -	$ 51	$ -	$ 51
TAB	200000030	$ 125,372	$ 211	$ -	$ 125,583	$ -	$ 125,583
TAB	350716086	$ (4)	$ 192	$ -	$ 187	$ -	$ 187
Bear Sterns	22030465	$ -	$ -	$ -	$ -	$ -	$ -
Bear Sterns	22030466	$ -	$ -	$ -	$ -	$ -	$ -
Bear Sterns	22030468	$ -	$ -	$ -	$ -	$ 6,985	$ 6,985
US Bank	19502150	$ 6,985	$ 13	$ -	$ 6,998	$ -	$ -
Fifth Third	1885045748	$ -	$ -	$ -	$ -	$ -	$ -
		$ 14,861,795	**$ 157,182,531**	**$ (114,027,248)**	**$ 58,017,079**	**$ 603,155**	**$ 58,613,236**

Sweeps and Transfers	$ (53,840,753)	$ 53,840,753
Net Receipts/Disbursements	$ 103,341,778	$ (60,186,495)

MONTHLY ACTIVITY

12/31/2008 Beginning Balance			**14,861,795**
Cash Receipts:			
Fuel Sales	91,933,529		
Tax Collections	11,408,250		
Total Cash Receipts		**103,341,778**	
Cash Disbursements:			
Feedstock Purchases	(41,357,823)		
Taxes	(11,028,792)		
Other Operating Disbursements	(5,249,872)		
Wages & Benefits	(2,550,008)		
Total Cash Disbursements		**(60,186,495)**	
Total Net Monthly Activity			**43,155,283**
01/31/2009 Ending Balance			**$ 58,017,079**

MOR 1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: January 2009

Longhorn Partners Pipeline, LP (Case #08-13380)

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Jan-09 End. Bal.	Outstanding Items	GL Balance
JPMorgan Chase	1887237731	$ 1,470,939	$ 48,838,864	$ (48,914,681)	$ 1,395,122	$ -	$ 1,395,122
JPMorgan Chase	662643030	$ -	$ 2,039,940	$ (2,039,940)	$ -	$ -	$ -
JPMorgan Chase	695212944	$ -	$ 417,264	$ (417,125)	$ 139	$ (262,945)	$ (262,806)
Wells Fargo Bank, NA	4121482780	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank, NA	4121482798	$ -	$ -	$ -	$ -	$ -	$ -
Wells Fargo Bank, NA	4121599765	$ 13	$ 1,492,701	$ (1,491,771)	$ 942	$ -	$ 942
		$ 1,470,952	**$ 52,788,769**	**$ (52,863,517)**	**$ 1,396,203**	**$ (262,945)**	**$ 1,133,258**

Longhorn Pipeline Holdings, LLC (Case #08-13387)

None to report. Debtor entity has no bank accounts.

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Jan-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank, NA	4121482806	$ 28,698	$ 653,289	$ (651,183)	$ 30,804	$ -	$ 30,804
Wells Fargo Bank, NA	4121641690	$ -	$ 26,384	$ (26,384)	$ -	$ -	$ -
		$ 28,698	**$ 679,673**	**$ (677,567)**	**$ 30,804**	**$ -**	**$ 30,804**
		$ 1,499,649	**$ 53,468,442**	**$ (53,541,084)**	**$ 1,427,007**	**$ (262,945)**	**$ 1,164,062**
	Sweeps and Transfers		**$ (50,933,000)**	**$ 50,933,000**			
	Net Receipts/Disbursements		**$ 2,535,442**	**$ (2,608,084)**			

Longhorn Pipeline Inc. (Consolidated)
(rounded to nearest thousand)

MONTHLY ACTIVITY			
12/31/2008 Beginning Balance			**1,500,000**
Cash Receipts:			
Tariff Revenue	1,835,000		
Transmix Sold	631,000		
Other	69,000		
Total Cash Receipts		**2,535,000**	
Cash Disbursements:			
Magellan Fees and Expenses	(834,000)		
Transmix Payment to Shippers (prior month)	(334,000)		
Maintenance Expenses	(112,000)		
Salaries & Benefits	(140,000)		
Insurance	(41,000)		
Other	(609,000)		
Interest	(538,000)		
Total Cash Disbursements		**(2,608,000)**	
Total Net Monthly Activity			**(73,000)**
01/31/2009 Ending Balance			**$ 1,427,000**

In re Flying J, Inc.

Case No. 08-13384
Reporting period: January 31, 2009

MOR-1B Schedule of Professional Services Paid[1]

Name	Amount Paid Current Month	Total Paid to Date	Total Incurred and Unpaid[2]
Zolfo Cooper	-	-	-
Blackstone	-	-	-
Kirkland and Ellis	-	-	2,080,415
Young Conaway	-	-	139,187
Epiq	-	-	34,767
Jones Walker	-	-	57,231
Ray Quinney	-	-	86,567
Gibson Dunn	-	-	351,958
Mannatt Phelps	-	-	248,588
Grant Thornton[3]	-	-	-
Pachulski Stang[3]	-	-	-
Moore & Van Allen[4]	129,233	129,233	58,494
Edwards Angel Palmer & Dodge[4]	7,631	7,631	-
FTI[4]	295,013 *	295,013	335,632
Brown Rudnick[4]	134,371	134,371	187,712
Houlihan Lokey[4]	-	-	351,164
Ashby & Geddes[4]	-	-	20,904
Milbank[4]	-	-	362,926
Vinson & Elkins[4]	-	-	107,756
Weiser[4]	-	-	11,571
Total Payment to Professionals	$ 566,248	$ 566,248	$ 4,434,872

1 Includes professionals providing services to the Debtors, the Creditor's Committee, and the Debtors' prepetition secured lenders.
2 Unless otherwise noted, amounts in this column describe professional fees and expenses incurred and unpaid for the period 12/22/2008 - 1/31/2009. The Debtors have a significant amount of additional professional fees incurred and unpaid that are not reflected above. These amounts have not yet been processed and are not yet due by the Debtors.
3 Professionals providing services to the Creditor's Committee.
4 Professionals providing services to the Debtors' prepetition secured lenders. For these parties, amounts contained in the columns labelled 'Total Paid to Date' and 'Total Incurred and Unpaid' include the prepetition period through 1/31/2009.
* Payment to FTI includes a $250,000 retainer.

MOR-2 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the One Month Ended January 31, 2009
(in thousands)

	Flying J Inc.	Big West Oil, LLC	Big West of California, LLC	Big West Transportation, LLC	BWO ELIM	Big West Oil LLC, Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LCC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated	Flying J Inc. Eliminations	Special Purpose Consolidated
Sales	275,741	43,932	16,310	-	-	60,242	89	-	1,196	-	1,285	(22,025)	315,243
Cost of sales	277,316	28,877	25,168	-	-	54,045	(10,569)	-	4	-	(10,565)	(22,025)	298,771
Gross profit	(1,575)	15,055	(8,858)	-	-	6,197	10,658	-	1,192	-	11,850	-	16,472
Operating, general, and administrative expenses													
Operating	225	(390)	314	-	-	(76)	5	-	1,949	-	1,954	-	2,103
Marketing and support	686	-	-	-	-	-	-	-	908	-	908	-	1,594
General and administrative	(340)	1,005	1,070	-	-	2,075	7	141	-	-	148	-	1,883
Depreciation, depletion, accretion, and amortization	456	4,438	2,224	-	-	6,662	-	(105)	1,491	(678)	708	-	7,826
Total expenses	1,027	5,053	3,608	-	-	8,661	12	36	4,348	(678)	3,718	-	13,406
Income (loss) from operations	(2,602)	10,002	(12,466)	-	-	(2,464)	10,646	(36)	(3,156)	678	8,132	-	3,066
Other income (expense)													
Interest income	108	560	-	-	-	560	-	-	1	-	1	-	669
Interest expense	(308)	(19)	(3,209)	-	-	(3,228)	(295)	(1,573)	-	-	(1,868)	-	(5,404)
Gain (loss) on disposal of fixed assets	114	-	-	-	-	-	-	-	-	-	-	-	114
Gain (loss) from investment in affiliated companies	(3,107)	-	-	-	-	-	-	-	-	-	-	(3,433)	(6,540)
Other income (expense)	3,700	-	-	-	-	-	(6)	-	(44)	-	(50)	-	3,650
Total other income (expense)	507	541	(3,209)	-	-	(2,668)	(301)	(1,573)	(43)	-	(1,917)	(3,433)	(7,511)
Income (loss) before income taxes	(2,095)	10,543	(15,675)	-	-	(5,132)	10,345	(1,609)	(3,199)	678	6,215	(3,433)	(4,445)
Income tax expense (benefit)	3,250	-	-	-	-	-	(2,350)	-	-	-	(2,350)	-	900
Net income (loss)	(5,345)	10,543	(15,675)	-	-	(5,132)	12,695	(1,609)	(3,199)	678	8,565	(3,433)	(5,345)

MOR-3 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Balance Sheet
As of January 31, 2009
(in thousands)

	Flying J Inc.	Big West Oil, LLC	Big West of California, LLC	Big West Transportation, LLC	BWD ELIM	Big West Oil LLC, Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LCC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated	Flying J Inc. Eliminations	Special Purpose Consolidated
Current assets													
Cash and cash equivalents	15,466	59,390	(777)	-	-	58,613	31	-	1,133	-	1,164	-	75,243
Trade receivables	135,381	32,952	33,506	-	-	66,458	1,199	-	1,143	-	2,342	(49,582)	154,599
Allowance for doubtful accounts	(817)	-	-	-	-	-	-	-	-	-	-	-	(817)
Notes and other receivables	421,448	177,335	8,210	-	(42,388)	143,157	77,261	-	3,627	-	80,888	-	645,493
Inventories	2,066	23,834	45,368	-	-	69,202	-	-	344	-	344	-	71,612
Deferred tax asset	8,275	-	-	-	-	-	6,107	-	-	-	6,107	-	14,382
Prepaid expenses	33,806	1,947	3,955	-	-	5,902	182	-	742	-	924	-	40,632
Total current assets	615,625	295,458	90,262	-	(42,388)	343,332	84,780	-	6,989	-	91,769	(49,582)	1,001,144
Land, buildings, and equipment													
Land and improvements	12,605	3,706	2,595	-	-	6,301	-	-	-	-	-	-	18,906
Buildings, pipelines, and leasehold improvements	21,217	2,292	3,496	-	-	5,788	-	-	-	-	-	-	27,005
Equipment	35,525	159,202	203,414	-	-	362,616	-	(40,579)	614,903	(275,421)	298,903	-	697,044
Construction-in-progress	4,774	3,817	391,420	-	-	395,237	-	-	32,616	-	32,616	-	432,627
	74,121	169,017	600,925	-	-	769,942	-	(40,579)	647,519	(275,421)	331,519	-	1,175,582
Less accumulated depreciation, depletion, and amortization	(30,805)	(73,814)	(40,589)	-	-	(114,403)	-	664	(70,305)	49,242	(20,399)	-	(165,607)
Net land, buildings, and equipment	43,316	95,203	560,336	-	-	655,539	-	(39,915)	577,214	(226,179)	311,120	-	1,009,975
Investment in subsidiaries	671,689	13,517	-	-	(13,517)	-	39,043	545,704	-	(584,747)	-	(337,270)	334,419
Other assets	38,215	3,421	36,733	-	-	40,154	517	-	906	-	1,423	-	79,792
Total Assets	1,368,845	407,599	687,331	-	(55,905)	1,039,025	124,340	505,789	585,109	(810,926)	404,312	(386,852)	2,425,330
Liabilities and Shareholders' Equity													
Liabilities Not Subject to Compromise													
Accounts payable	25,462	15,011	6,415	-	-	21,425	54	-	780	-	834	(20,591)	27,131
Accrued liabilities	4,011	8,092	7,091	-	-	15,183	51	2,293	1,503	-	3,847	-	23,041
Intercompany Payable	-	-	-	-	-	-	7,089	405	79	-	7,573	-	7,573
Total liabilities not subject to compromise	29,473	23,103	13,506	-	-	36,609	7,194	2,698	2,362	-	12,254	(20,591)	57,745
Liabilities Subject to Compromise													
Accounts payable	220,754	55,872	144,656	-	-	200,528	1,413	-	11,935	-	13,348	(28,991)	405,639
Accrued liabilities	66,243	11,578	22,610	-	-	34,188	-	3,394	6,294	-	9,688	-	110,119
Secured debt	27,446	-	446,954	-	-	446,964	45,214	163,721	-	-	208,935	-	683,345
Unsecured debt	85,518	-	-	-	-	-	-	-	-	-	-	-	85,518
Other liabilities	14,495	5,596	4,576	-	-	10,172	-	-	56	-	56	-	24,723
Intercompany Payable	213,906	16,753	42,388	-	(42,388)	16,753	40,223	50,822	18,758	-	109,803	-	340,462
Deferred tax liability	154,780	-	-	-	-	-	13,567	-	-	-	13,567	-	168,347
Total liabilities subject to compromise	783,142	89,799	661,184	-	(42,388)	708,605	100,417	217,937	37,043	-	355,397	(28,991)	1,818,153
Shareholders' equity													
Common stock	1,155	-	-	-	-	-	100	-	-	-	100	(100)	1,155
Additional paid-in capital	-	105,000	196,300	-	(196,300)	105,000	55,718	435,203	650,203	(1,085,405)	55,718	(160,718)	-
Retained earnings	554,172	486,260	(172,783)	-	172,783	486,260	20,911	(150,049)	(104,499)	274,480	40,843	(527,103)	554,172
Accumulated other comprehensive income	903	(5,912)	(886)	-	-	(6,798)	-	-	-	-	-	-	(5,895)
Dividends	-	(290,651)	(10,000)	-	10,000	(290,651)	(60,000)	-	-	-	(60,000)	350,651	-
Total Shareholders' Equity	556,230	294,697	12,631	-	(13,517)	293,811	16,729	285,154	545,704	(810,926)	36,661	(337,270)	549,432
Total Liabilities and Shareholders' Equity	1,368,845	407,599	687,331	-	(55,905)	1,039,025	124,340	505,789	585,109	(810,926)	404,312	(386,852)	2,425,330

In re Flying J, Inc.

Case No.: 08-13384
Reporting period: January 31, 2009

MOR-4: Summary of unpaid post petition debts
(in thousands)

Accounts Payable

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	25,462	-	-	-	-	25,462
	Big West Oil, LLC	15,011	-	-	-	-	15,011
	Big West of CA, LLC	6,415	-	-	-	-	6,415
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	54	-	-	-	-	54
	Longhorn Partners Pipeline, L.P.	780	-	-	-	-	780
	Longhorn Pipeline Holdings	-	-	-	-	-	-
		47,722	-	-	-	-	47,722

Wages and Benefits Payable

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	5,181	-	-	-	-	5,181
	Big West Oil, LLC	950	-	-	-	-	950
	Big West of CA, LLC	2,051	-	-	-	-	2,051
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	-	-	-	-	-	-
	Longhorn Partners Pipeline, L.P.	213	-	-	-	-	213
	Longhorn Pipeline Holdings	-	-	-	-	-	-
		8,395	-	-	-	-	8,395

Property and Sales Taxes Payable

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	(1,285)	-	-	-	-	(1,285)
	Big West Oil, LLC	7,141	-	-	-	-	7,141
	Big West of CA, LLC	4,597	-	-	-	-	4,597
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	-	-	-	-	-	-
	Longhorn Partners Pipeline, L.P.	267	-	-	-	-	267
	Longhorn Pipeline Holdings	-	-	-	-	-	-
		10,720	-	-	-	-	10,720

MOR-4: Summary of unpaid post petition debts
(in thousands)

Interest Payable

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	116	-	-	-	-	116
	Big West Oil, LLC	-	-	-	-	-	-
	Big West of CA, LLC	444	-	-	-	-	444
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	51	-	-	-	-	51
	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
	Longhorn Pipeline Holdings	2,293	-	-	-	-	2,293
		2,904	-	-	-	-	2,904

Other Payables

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	-	-	-	-	-	-
	Big West Oil, LLC	-	-	-	-	-	-
	Big West of CA, LLC	-	-	-	-	-	-
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	7,035	-	-	-	-	7,035
	Longhorn Partners Pipeline, L.P.	1,102	-	-	-	-	1,102
	Longhorn Pipeline Holdings	405	-	-	-	-	405
		8,542	-	-	-	-	8,542

Total Postpetion Debts

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	29,473	-	-	-	-	29,473
	Big West Oil, LLC	23,103	-	-	-	-	23,103
	Big West of CA, LLC	13,506	-	-	-	-	13,506
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	7,140	-	-	-	-	7,140
	Longhorn Partners Pipeline, L.P.	2,362	-	-	-	-	2,362
	Longhorn Pipeline Holdings	2,698	-	-	-	-	2,698
		78,282	-	-	-	-	78,282

Note: Certain pre-petition items are included in the debts listed above. These items represent those that have been approved for payment through court proceedings.

In Re Flying J, Inc.

Case No.: 08-13384
Reporting period: January 31, 2009

MOR-5: Accounts Receivable Aging

Accounts Receivable

Case No.	Name	Current	0-30	31-60	61-90	Over 90	Total
	Flying J, Inc.	86,565,830	36,761,959	12,052,914	-	-	135,380,703
	Big West Oil, LLC	22,103,721	8,669,737	2,178,469	-	-	32,951,927
	Big West of CA, LLC	17,151,677	15,674,882	679,743	-	-	33,506,302
	Big West Transportation, LLC	-	-	-	-	-	-
	Longhorn Pipeline, Inc.	117,107	1,081,470	-	-	-	1,198,577
	Longhorn Partners Pipeline, L.P.	333,723	808,641	-	-	549	1,142,913
	Longhorn Pipeline Holdings	-	-	-	-	-	-
		126,272,058	62,996,689	14,911,126	-	549	204,180,422

In re Flying J, Inc.

Case No. 08-13384
Reporting Period: January 31, 2009

DEBTOR QUESTIONNAIRE

	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. 3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. 4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
5. 5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.	X	

2. Several non-debtor entities have their own bank accounts who continue operations in the normal course of business.

5. Three accounts were opened in the month of January.
Account # - 351778285, Bank Name - TAB, Purpose - Handle Flying J, Inc. Wholesale activities
Account # - 4121848055, Bank Name - Wells Fargo, Purpose - Handle 401K transactions
Account # - 4121846737, Bank Name - Wells Fargo, Purpose - Handle payment of utilities