

**Exhibit B**

**Summary of Merrill Lynch DIP Financing**

**Summary of Terms and Conditions of First Amendment to  
Merrill Lynch DIP Credit Facility**

Pricing	Increased to LIBOR+700 (with floor of 3%)
Commitment	Increased to \$11,500,000
Fees	<p>(A) <u>First extension</u>: (a) \$50,000 upfront in cash plus (b) the lesser of (i) 10% of the gross profit Flying J obtains using the Merrill Lynch DIP Facility (excluding professional fees, G&amp;A, or any overhead or other allocated costs, the "Gross Profit") and (ii) \$50,000, paid at the end of the first extension</p> <p>(B) <u>Following extensions</u>: \$50,000 upfront in cash at each extension</p>
Paydown of Loans Due Under Prepetition Credit Agreement (as defined in the Final Merrill Lynch DIP Order)	<p>(A) Each extension: \$300,000 paid within 10 business days of the starting date of the extension</p> <p>(B) If Gross Profit (as defined above) is less than \$500,000 at the end of the first extension period, then an additional paydown of \$50,000 will be paid as pre-petition paydown at the end of the first extension</p>
Equity Threshold plus Floor Amount (as defined in the Final Merrill Lynch DIP Order)	Reduced dollar for dollar for each paydown
Other Terms	<ul style="list-style-type: none"> <li>• Rolling 30-day extensions, each subject to both parties' approval in their sole discretion; if consent is not to be given for any extension, the non-consenting party must give 10 calendar days' notice before expiration of the current extension</li> <li>• First Amendment and any further rolling extensions are subject to satisfactory resolution of outstanding professional fees</li> </ul>
Amended definition of Stop Event	<ul style="list-style-type: none"> <li>• "Stop Event" means Pushed Product is not sold within 12 days of arrival in the Tanks</li> </ul>
Section 5.11 of the Merrill Lynch DIP Credit	<ul style="list-style-type: none"> <li>• The Borrower will use commercially</li> </ul>

<p>Facility is hereby amended to read in its entirety as follows:</p>	<p>reasonable efforts to sell inventory and/or Pushed Product out of the Tanks for a price equal to the fair market value thereof.</p> <ul style="list-style-type: none"> <li>• Without limiting the generality of the foregoing, the Borrower shall provide prior written notice (a "Deficiency Notice") to the Lender within one Business Day of the first day on which the Borrower is unable to sell Pushed Product for a price that is greater than 55% of the purchase price of the Purchased Product related to such Pushed Product, and in such event the Lender shall have the right of first refusal to purchase such Pushed Product from the Borrower within two Business Days of the Lender's receipt of the Deficiency Notice. Upon the occurrence of a Stop Event, the Lender may, but is not obligated to, direct the sale of the Pushed Product held in the Tanks on the date of the Stop Event upon two days' notice to the Borrower (the "Notice of Sale"). The Borrower shall have the right to re-acquire its right to sell such Pushed Product on an exclusive basis within two days of the Borrower's receipt of the Notice of Sale at a price at least equal to the Lender's Advance Rate. The proceeds relating to the sale of Pushed Product pursuant to this Section 5.11 shall be applied in accordance with Section 2.08(b).</li> </ul>
<p>All other terms of the original Merrill Lynch DIP Credit Facility remain the same.</p>	