

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re Flying J Inc.

Case No. 08-13384
Reporting period: July 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	MOR-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

09/24/09

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 JULY 1, 2009 TO JULY 31, 2009**

1. The accompanying financial statements as presented are not prepared in accordance with Generally Accepted Accounting Principles (“GAAP”).
2. While the Debtors and their professionals have made every reasonable effort to ensure that the Debtors’ 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 Debtors’ 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 Debtors and their 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 requires the Debtors and their 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 Debtors may amend their Monthly Operating Reports as they deem necessary and appropriate to reflect material changes, if any, that arise during the pendency of their chapter 11 cases. The Debtors, therefore, reserve 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 Debtors’ rights with respect to the chapter 11 cases.
4. The Debtors’ Monthly Operating Reports for monthly and cumulative reporting periods ending July 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 Reports for the monthly and cumulative reporting periods ending July 31, 2009 does not include the results of operations or other detailed information relating to non-debtor subsidiaries.

NOTES TO MONTHLY OPERATING REPORT

General:

The following is a list of debtors that 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 and 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.

The Debtors have classified interest accruals relating to secured debt as "Not Subject to Compromise." Final amounts due will depend on the Plans of Reorganization approved by the court.

Pursuant to the Amended Order Approving Procedures for the Sale Transfer or Abandonment of De Minimis Assets [Docket No. 551], certain asset sales with proceeds under \$100,000 may be considered executed in the ordinary course of business.

Notes to MOR-4:

The Debtors file tax returns and make tax payments daily, weekly, and monthly. Due to the volume of transactions, the tax returns and related payments are not included herein but will be made available upon request.

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: July 2009

Flying J Inc. Cash Activities Case # 08-13384

Banking Institution	Bank Account	30-Jun-09 Beg. Bal.	Total Receipts	Total Disbursements	31-Jul-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank	0510252612	\$ 46,803,365	\$ 383,008,478	\$ (405,717,036)	\$ 24,094,807	\$ (2,579,549)	\$ 21,515,258
Wells Fargo Bank	4121811004	\$ -	\$ 191,892,559	\$ (191,892,559)	\$ -	\$ (370,103)	\$ (370,109)
Wells Fargo Bank	0510157050	\$ 255,249	\$ 12,274,430	\$ (11,219,147)	\$ 1,310,532	\$ 273,345	\$ 1,583,877
Wells Fargo Bank	4124498247	\$ -	\$ 21,480	\$ (21,480)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 6,807,770	\$ (6,807,770)	\$ -	\$ (2,311,233)	\$ (2,311,233)
Wells Fargo Bank	390001451	\$ 2,502	\$ 817	\$ (40)	\$ 3,279	\$ (15,180)	\$ (11,901)
Wells Fargo Bank	4121248763	\$ -	\$ 1,794,844	\$ (1,794,844)	\$ -	\$ 76,818	\$ 76,818
Wells Fargo Bank	510921810	\$ -	\$ 7,988,962	\$ (7,988,962)	\$ -	\$ -	\$ -
Wells Fargo Bank	390005939	\$ -	\$ 355,489,353	\$ (355,489,353)	\$ -	\$ 590,059	\$ 590,059
Wells Fargo Bank	4121810980	\$ -	\$ 7,903,258	\$ (7,903,258)	\$ -	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4159690361	\$ -	\$ 32,749,432	\$ (32,749,432)	\$ -	\$ (1,000,565)	\$ (1,000,565)
Wells Fargo Bank	4759625270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048581	\$ -	\$ 3,765,165	\$ (3,765,165)	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ 740,940	\$ 550,065	\$ (345,632)	\$ 945,374	\$ -	\$ 945,374
Wells Fargo Bank	4121846737	\$ 1,234,546	\$ 105	\$ (252)	\$ 1,234,398	\$ -	\$ 1,234,398
Wells Fargo Bank	4121887665	\$ 4,298,969	\$ 2,051	\$ (1,020)	\$ 4,300,000	\$ -	\$ 4,300,000
Wells Fargo Bank	4121887673	\$ 141,197	\$ 17	\$ (236)	\$ 140,979	\$ -	\$ 140,979
Wells Fargo Bank	4121887681	\$ -	\$ 4,233,600	\$ (4,233,600)	\$ -	\$ 32,737	\$ 32,737
Wells Fargo Bank	4121939887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939895	\$ -	\$ 900,000	\$ -	\$ 900,000	\$ (900,000)	\$ -
Wells Fargo Bank	4121932230	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200
Zions Bank	067356949	\$ 78,952	\$ 5,650	\$ (840)	\$ 560	\$ -	\$ 560
American Bank	211000892	\$ 566	\$ (8,774)	\$ (140)	\$ 75,828	\$ (75,828)	\$ (0)
TAB	350525238	\$ 11	\$ 5,421	\$ -	\$ 5,432	\$ (426)	\$ (0)
TAB	351778285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,432
TAB	810027626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810028630	\$ 122,540	\$ 5,432	\$ -	\$ 127,973	\$ 18,344	\$ 146,317
TAB	450011180	\$ 261	\$ 61	\$ -	\$ 322	\$ 574	\$ 896
TAB	570000083	\$ 2,992	\$ -	\$ -	\$ 2,992	\$ (2,992)	\$ 0
TAB	210000001	\$ 113,707	\$ 162,361	\$ -	\$ 276,068	\$ (276,068)	\$ 0
TAB	300220035	\$ -	\$ -	\$ -	\$ 216	\$ (216)	\$ 140,979
TAB	300278786	\$ 187	\$ 30	\$ (8)	\$ -	\$ 8	\$ (0)
TAB	200000123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	350670525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	450011129	\$ 763	\$ -	\$ (223)	\$ 534	\$ 656	\$ 1,190
TAB	450011183	\$ 798	\$ -	\$ (13)	\$ 782	\$ 1,211	\$ 1,993
TAB	450011187	\$ 247	\$ -	\$ (122)	\$ 125	\$ 100	\$ 225
TAB	450011192	\$ 258	\$ -	\$ (67)	\$ 191	\$ 296	\$ 487
TAB	450011193	\$ 465	\$ -	\$ (179)	\$ 285	\$ 203	\$ 488
TAB	450011194	\$ 407	\$ -	\$ (148)	\$ 280	\$ 284	\$ 544
TAB	450011195	\$ 614	\$ -	\$ (289)	\$ 325	\$ 382	\$ 707
TAB	450011197	\$ 92	\$ -	\$ (13)	\$ 79	\$ 509	\$ 588
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ (1,500)	\$ -
TAB	750400560	\$ -	\$ -	\$ -	\$ -	\$ 2,935	\$ 2,935
TAB	870310494	\$ 17,341	\$ 10,926	\$ -	\$ 28,267	\$ (26,267)	\$ 2,000
TAB	870316915	\$ 107,863	\$ -	\$ (85,846)	\$ 21,717	\$ 4,348	\$ 26,065
TAB	870331649	\$ 1,503	\$ -	\$ -	\$ 1,503	\$ (1,503)	\$ (0)
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ 61,000	\$ 61,000
		\$ 53,928,732	\$ 1,009,572,264	\$ (1,030,026,251)	\$ 33,474,745	\$ (6,356,650)	\$ 27,118,096

ACH Prefunding/Reimbursements 14,945,167
 Less Sweeps and Transfers (604,151,593)
 Less Non-Debtor and Other (137,393,690)
\$ 250,230,425

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: July 2009

Flying J Inc. Cash Activities Case # 08-13384

MONTHLY ACTIVITY
06/30/2009 Beginning Balance

Cash Receipts:		
FJ Wholesale	175,694,549	
ML/S&D DIP Financing	8,539,428	
Third Party Cards	10,925,242	
Retail Cash	9,749,817	
Admin Reimbursement	19,030,827	
Tax Reimbursement	6,228,995	
Other Operating	20,461,566	
Total Cash Receipts	250,230,425	53,928,732
Cash Disbursements:		
Rack Purchases	(183,978,737)	
ML/S&D DIP Financing	(7,535,426)	
Other Operating	(27,521,689)	
Total Admin Support	(28,897,497)	
Taxes	(16,275,704)	
Pre-petition Liabilities	(13,163,421)	
Total Cash Disbursements	(277,372,475)	(27,142,050)
Prefunding (net)		2,851,389
Non-Debtors (net)		3,836,674
07/31/2009 Ending Balance		33,474,745

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: July 2009

Flying J Inc. Cash Activities Case # 08-13384

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Jul-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank	0510252612	\$ 44,599,669	\$ 2,703,016,186	\$ (2,723,521,048)	\$ 24,094,807	\$ (2,579,549)	\$ 21,515,258
Wells Fargo Bank	4121811004	\$ -	\$ 977,967,880	\$ (977,967,880)	\$ -	\$ -	\$ (370,109)
Wells Fargo Bank	0510157050	\$ -	\$ 199,697,023	\$ (198,386,490)	\$ 1,310,533	\$ 273,345	\$ 1,583,877
Wells Fargo Bank	4124498247	\$ -	\$ 151,039	\$ (151,039)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 65,516,336	\$ (65,516,336)	\$ -	\$ (2,311,233)	\$ (2,311,233)
Wells Fargo Bank	390001451	\$ -	\$ 26,628	\$ (23,349)	\$ 3,279	\$ (15,180)	\$ (11,901)
Wells Fargo Bank	4121246763	\$ -	\$ 10,766,386	\$ (10,766,386)	\$ -	\$ 76,818	\$ 76,818
Wells Fargo Bank	510921810	\$ -	\$ 104,718,579	\$ (104,718,579)	\$ -	\$ -	\$ -
Wells Fargo Bank	390035939	\$ -	\$ 2,055,448,097	\$ (2,055,448,097)	\$ -	\$ 590,059	\$ 590,059
Wells Fargo Bank	4121810980	\$ -	\$ 99,837,277	\$ (99,837,276)	\$ 1	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030864	\$ -	\$ 34,480	\$ (34,480)	\$ -	\$ -	\$ -
Wells Fargo Bank	4159690361	\$ -	\$ 232,458,413	\$ (232,458,413)	\$ -	\$ (1,000,565)	\$ (1,000,565)
Wells Fargo Bank	4759625270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048591	\$ -	\$ 31,054,299	\$ (31,054,299)	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ -	\$ 3,769,125	\$ (2,823,752)	\$ 945,373	\$ -	\$ 945,374
Wells Fargo Bank	4121846737	\$ -	\$ 2,650,880	\$ (1,416,432)	\$ 1,234,398	\$ -	\$ 1,234,398
Wells Fargo Bank	4121887665	\$ -	\$ 4,302,449	\$ (2,449)	\$ 4,300,000	\$ -	\$ 4,300,000
Wells Fargo Bank	4121887673	\$ -	\$ 141,673	\$ (694)	\$ 140,979	\$ -	\$ 140,979
Wells Fargo Bank	4121887681	\$ -	\$ 12,319,826	\$ (12,319,826)	\$ -	\$ 32,737	\$ 32,737
Wells Fargo Bank	4121939987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939995	\$ -	\$ 900,000	\$ -	\$ 900,000	\$ (900,000)	\$ -
Wells Fargo Bank	4121932230	\$ -	\$ 31,455	\$ (30,896)	\$ 559	\$ -	\$ 560
Zions Bank	067356949	\$ -	\$ 15,563	\$ (81,613)	\$ 75,828	\$ (75,828)	\$ (0)
American Bank	211000892	\$ 141,888	\$ (473)	\$ (734)	\$ 426	\$ (426)	\$ (0)
TAB	350525238	\$ -	\$ 10,103	\$ (83,243)	\$ 5,432	\$ -	\$ 5,432
TAB	350404519	\$ -	\$ 403	\$ (400)	\$ -	\$ -	\$ -
TAB	351778285	\$ -	\$ -	\$ (1,500)	\$ -	\$ -	\$ -
TAB	810027626	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810028530	\$ 118,462	\$ 66,233	\$ (66,742)	\$ 127,973	\$ 18,344	\$ 146,317
TAB	450011180	\$ 326	\$ 541	\$ (546)	\$ 321	\$ 574	\$ 896
TAB	570000083	\$ 2,921	\$ 3,063	\$ (2,992)	\$ 2,992	\$ (2,992)	\$ 0
TAB	210000001	\$ 156,545	\$ 295,440	\$ (177,916)	\$ 276,067	\$ (276,068)	\$ 0
TAB	300220035	\$ 141,321	\$ 145	\$ (141,466)	\$ -	\$ 140,979	\$ 140,979
TAB	300278786	\$ 117,542	\$ 222	\$ (117,547)	\$ 217	\$ (216)	\$ (0)
TAB	200000123	\$ 2,190	\$ 7	\$ (2,205)	\$ (8)	\$ 8	\$ -
TAB	350670525	\$ -	\$ 579	\$ (579)	\$ -	\$ -	\$ -
TAB	450011129	\$ 305	\$ 763	\$ (534)	\$ 534	\$ 656	\$ 1,190
TAB	450011183	\$ 678	\$ 577	\$ (473)	\$ 782	\$ 1,211	\$ 1,983
TAB	450011187	\$ (14)	\$ 427	\$ (288)	\$ 125	\$ 100	\$ 225
TAB	450011192	\$ 170	\$ 287	\$ (266)	\$ 191	\$ 296	\$ 487
TAB	450011193	\$ 360	\$ 593	\$ (668)	\$ 203	\$ 285	\$ 488
TAB	450011194	\$ 613	\$ 528	\$ (881)	\$ 280	\$ 284	\$ 544
TAB	450011195	\$ 245	\$ 721	\$ (641)	\$ 325	\$ 382	\$ 707
TAB	450011197	\$ 83	\$ 218	\$ (223)	\$ 78	\$ 509	\$ 588
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ 1,436	\$ 3,593	\$ (3,529)	\$ 1,500	\$ (1,500)	\$ -
TAB	750400560	\$ 2,280	\$ 1,254	\$ (3,534)	\$ -	\$ 2,935	\$ 2,935
TAB	870310494	\$ 7,491	\$ 35,299	\$ (14,523)	\$ 28,267	\$ (26,267)	\$ 2,000
TAB	870316915	\$ 87,540	\$ 115,717	\$ (191,539)	\$ 21,718	\$ 4,348	\$ 26,065
TAB	870331649	\$ -	\$ 1,503	\$ -	\$ 1,503	\$ (1,503)	\$ (0)
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ 61,000	\$ 61,000
		\$ 45,405,198	\$ 6,505,421,952	\$ (6,517,352,405)	\$ 33,474,745	\$ (6,356,650)	\$ 27,118,096

ACH Prefunding/Reimbursements (148,117,918) 148,117,918
Less Sweeps and Transfers (3,570,310,047) 3,570,310,047
Less Non-Debtor and Other (829,029,426) 813,616,016
\$ 1,957,964,561 \$ (1,985,308,424)

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: July 2009

Flying J Inc. Cash Activities Case # 08-13384

**CUMULATIVE ACTIVITY
12/31/2008 Beginning Balance**

45,405,198

Cash Receipts:

FJ Wholesale 1,243,952,294
ML/S&D DIP Financing 145,660,794
Third Party Cards 76,316,326
Retail Cash 62,020,054
Admin Reimbursement 147,345,791
Tax Reimbursement 50,166,085
Other Operating 232,504,217
1,957,964,561

Total Cash Receipts

Cash Disbursements:

Rack Purchases (1,235,705,553)
ML/S&D DIP Financing (147,243,827)
Other Operating (215,702,417)
Total Admin Support (201,583,980)
Taxes (109,567,778)
Pre-petition Liabilities (66,453,242)
Intercompany Loans (9,041,627)
(1,985,308,424)

Total Cash Disbursements

Total Net Monthly Activity

(27,343,863)

Prefunding (net)

Non-Debtors (net)

0
15,413,410

07/31/2009 Ending Balance

33,474,745

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: July 2009

Big West Oil LLC/Big West of California Cash Activities
Case #08-13381 and #08-13383

Banking Institution	Bank Account	30-Jun-09 Beg. Bal.	Total Receipts	Total Disbursements	31-Jul-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Bank of America	4681685390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank of America	8681685400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank of America	3299841918	\$ -	\$ -	\$ -	\$ -	257	257
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	(595)	(595)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	(142,641)	(142,641)
Wells Fargo Bank	0600024947	\$ 90,024,135	\$ 84,578,770	\$ (87,527,849)	\$ 87,075,055	\$ 774,311	\$ 87,849,365
Wells Fargo Bank	0600024962	\$ -	\$ 49,136,997	\$ (49,136,997)	\$ -	\$ 2,601,486	\$ 2,601,486
Wells Fargo Bank	9600051252	\$ -	\$ 5,390,385	\$ (5,390,385)	\$ -	\$ (3,543,328)	\$ (3,543,328)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500556	\$ -	\$ 193	\$ (193)	\$ -	\$ (3,858)	\$ (3,858)
Wells Fargo Bank	23563100	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ (50,000)	\$ -
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ (1,910)	\$ (1,910)
TAB	350404546	\$ (19)	\$ 63,736	\$ (63,709)	\$ 9	\$ -	\$ 9
TAB	200000030	\$ 126,274	\$ 128	\$ -	\$ 126,402	\$ -	\$ 126,402
TAB	350716086	\$ 2	\$ 8,767	\$ (8,768)	\$ 1	\$ -	\$ 1
Bear Stems	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stems	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stems	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 7,031	\$ 4	\$ -	\$ 7,035	\$ 3	\$ 7,038
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 90,207,423	\$ 139,178,980	\$ (142,127,900)	\$ 87,258,503	\$ (366,274)	\$ 86,892,227

ACH Prefunding/Reimbursements	
Sweeps and Transfers	\$ 53,395,127
Other Adjustment Items	\$ 3,048,101
Net Receipts/Disbursements	\$ 82,735,592

MONTHLY ACTIVITY
06/30/2009 Beginning Balance

Cash Receipts:		
Fuel Sales	Big West Oil	\$ 79,145,136
Total Cash Receipts	Big West of California	82,735,592
Cash Disbursements:		
Wages & Benefits		(497,054)
Other Operating Disbursements		(2,980,266)
Taxes		(2,772)
IAG Settlement		(2,851,778)
Pre-petition Payments		-
Adequate Protection 1		(6,499,163)
Feedstock Purchases		-
		(12,831,033)

Monthly Activity		\$ (12,831,033)
ACH Prefunding/Reimbursements		(85,684,672)
Adjustment for Other Items		\$ -
07/31/2009 Ending Balance		\$ 87,258,503

1. Adequate Protection payments are shown as Big West of California activity for accounting purposes.

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements
Monthly Operating Report: July 2009

Big West Oil LLC/Big West of California Cash Activities
Case #08-13381 and #08-13383

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	30-Jun-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Bank of America	4681665390	\$ (2,075,797)	\$ 35,229,307	\$ (33,153,510)	\$ -	\$ -	\$ -
Bank of America	8681665400	\$ 1,919,977	\$ 24,398,294	\$ (26,318,271)	\$ -	\$ -	\$ -
Bank of America	3299841918	\$ (12,151)	\$ 30,000	\$ (17,849)	\$ -	\$ 257	\$ 257
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	\$ (595)	\$ (595)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ (142,641)	\$ (142,641)
Wells Fargo Bank	0600024947	\$ 14,897,409	\$ 578,782,923	\$ (506,605,277)	\$ 87,075,055	\$ 774,311	\$ 87,849,365
Wells Fargo Bank	0600024962	\$ -	\$ 204,137,681	\$ (204,137,682)	\$ (1)	\$ 2,601,486	\$ 2,601,486
Wells Fargo Bank	9600051252	\$ -	\$ 34,986,307	\$ (34,986,307)	\$ -	\$ (3,543,328)	\$ (3,543,328)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	23563100	\$ -	\$ 77,765	\$ (77,765)	\$ -	\$ (3,858)	\$ (3,858)
Wells Fargo Bank	12833968	\$ -	\$ 50,000	\$ (217,455)	\$ 50,000	\$ (50,000)	\$ -
TAB	350404546	\$ 4	\$ 190,096	\$ (189,279)	\$ 811	\$ (1,910)	\$ (1,910)
TAB	200000030	\$ 125,372	\$ 31,275	\$ (31,018)	\$ 125,629	\$ -	\$ 126,402
TAB	350716086	\$ (4)	\$ 8,767	\$ (8,768)	\$ (5)	\$ -	\$ -
Bear Sterns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Sterns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Sterns	22030468	\$ -	\$ 41	\$ -	\$ 41	\$ -	\$ -
US Bank	19502150	\$ 6,985	\$ -	\$ -	\$ 6,994	\$ 3	\$ 7,038
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 14,861,795	\$ 878,139,889	\$ (805,743,181)	\$ 87,258,503	\$ (366,274)	\$ 86,892,227

ACH Prefunding/Reimbursements	\$ (13,420,470)	\$ 13,417,723
Sweeps and Transfers	\$ (296,698,213)	\$ 296,698,213
Other Adjustment Items	\$ (31,397,410)	\$ 22,285,816
Net Receipts/Disbursements	\$ 536,623,796	\$ (473,341,429)

CUMULATIVE ACTIVITY
12/31/2008 Beginning Balance

Cash Receipts:			
Fuel Sales	Big West Oil	Big West of California	\$ 14,861,795
Total Cash Receipts	467,245,495	69,428,301	536,673,796
Cash Disbursements:			
Wages & Benefits	(8,253,431)	(8,640,904)	
Other Operating Disbursements	(28,835,912)	(28,123,401)	
Taxes	(62,600,284)	(12,519,035)	
Turnaround	-	(2,825,827)	
IAG Settlement	-	(5,699,702)	
Pre-petition Payments	-	(405,431)	
Adequate Protection ²	-	(20,173,381)	
Feedstock Purchases	(285,302,130)	(10,011,991)	
Monthly Activity	(384,991,757)	(88,399,672)	(473,391,429)
ACH Prefunding/Reimbursements			\$ 63,282,367
Adjustment for Other Items ¹			\$ 2,747
07/31/2009 Ending Balance			\$ 9,111,594
			\$ 87,258,503

1. Included in the "Adjustment for Other Items" category is a January tax reimbursement item for the amount of \$9,051,223 that relates to a refund for a pre-petition tax payment that was made in the month of December, 2008. The majority of the remaining amount consists of reimbursements for pre-funded feedstock purchases for the cumulative periods ended July 31, 2009.
2. Adequate Protection payments are shown as Big West of California activity for accounting purposes.

MOR 1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: July 2009

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

Banking Institution	Bank Account	30-Jun-09 End. Bal.	Total Receipts	Total Disbursements	31-Jul-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
JPMorgan Chase	1887237731	\$ 4,741,623	\$ 72,709,783	\$ (75,764,223)	\$ 1,687,183	\$ -	\$ 1,687,183
JPMorgan Chase	662643030	\$ -	\$ 825,144	\$ (825,144)	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ 94	\$ 1,152,942	\$ (1,152,849)	\$ 187	\$ (147,185)	\$ (146,998)
Wells Fargo Bank, NA	4121482780	\$ -	\$ 132,356	\$ (132,356)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 864,628	\$ 2,882,356	\$ (3,629,702)	\$ 117,282	\$ -	\$ 117,282
Wells Fargo Bank, NA (Security Deposit)	23470201	\$ 12,500,000	\$ -	\$ (12,500,000)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (Indemnity escrow)	23556800	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Wells Fargo Bank, NA (Property tax escrow)	23470203	\$ -	\$ 2,127,872	\$ -	\$ 2,127,872	\$ -	\$ 2,127,872
Wells Fargo Bank, NA (General escrow)	23470204	\$ -	\$ 225,743,549	\$ -	\$ 225,743,549	\$ -	\$ 225,743,549
		\$ 18,106,345	\$ 315,574,003	\$ (94,004,274)	\$ 239,676,074	\$ (147,185)	\$ 239,528,889
Sweeps and Transfers			\$ (89,011,362)	\$ 89,011,362			
Net Receipts/Disbursements			\$ 226,562,641	\$ (4,992,912)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	30-Jun-09 End. Bal.	Total Receipts	Total Disbursements	31-Jul-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 265,191	\$ 36,550,004	\$ (1,760,951)	\$ 35,054,243	\$ -	\$ 35,054,243
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ 285,790	\$ 3	\$ (112,136)	\$ 173,657	\$ -	\$ 173,657
Wells Fargo Bank, NA	4121641690	\$ -	\$ 36,536,229	\$ (36,536,229)	\$ -	\$ -	\$ -
		\$ 550,981	\$ 73,086,235	\$ (38,409,316)	\$ 35,227,900	\$ -	\$ 35,227,900
Sweeps and Transfers			\$ (36,536,229)	\$ 36,536,229			
Net Receipts/Disbursements			\$ 36,550,007	\$ (1,873,088)			

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

None to report. Debtor entity has no bank accounts.

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

MONTHLY ACTIVITY

06/30/2009 Ending Balance			18,657,326
Cash Receipts:	LPP	LPI	
Tariff Revenue	29,000	-	
Transmix Sold	760,000	-	
Liquid Product Sales	-	2,025,884	
Proceeds from Asset Sale	224,869,000	34,484,116	
Other	904,641	40,007	
Total Cash Receipts	226,562,641	36,550,007	263,112,648
Cash Disbursements:			
Magellan Fees and Expenses	(353,000)	-	
Transmix Payment to Shippers (prior month)	(1,773,000)	-	
Maintenance Expenses	(1,991,000)	(317,000)	
Salaries & Benefits	(539,000)	-	
Insurance	(91,000)	-	
Liquid Product Purchases	-	(593,000)	
Other	(245,912)	(851,088)	
Interest	-	(112,000)	
Total Cash Disbursements	(4,992,912)	(1,873,088)	(6,866,000)
Total Net Monthly Activity			256,246,648
07/31/2009 Ending Balance			\$ 274,903,974

Note: Receipts and disbursements include daily sweeps and transfers that have been reconciled in the report. True cash activity is denoted in Net Receipts/Disbursements line item.

MOR 1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: July 2009

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

Banking Institution	Bank Account	31-Dec-09 End. Bal.	Total Receipts	Total Disbursements	30-Jun-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
JPMorgan Chase	1887237731	\$ 1,470,939	\$ 524,493,028	\$ (524,276,784)	\$ 1,687,183	\$ -	\$ 1,687,183
JPMorgan Chase	662643030	\$ -	\$ 19,377,186	\$ (19,377,186)	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ -	\$ 6,559,954	\$ (6,559,767)	\$ 187	\$ (147,185)	\$ (146,998)
Wells Fargo Bank, NA	4121482780	\$ -	\$ 1,577,367	\$ (1,577,367)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 13	\$ 22,204,974	\$ (22,087,705)	\$ 117,282	\$ -	\$ 117,282
Wells Fargo Bank, NA (Escrow Account)	23470201	\$ -	\$ 12,500,000	\$ (12,500,000)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (Indemnity escrow)	23556800	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000
Wells Fargo Bank, NA (Property tax escrow)	23470203	\$ -	\$ 2,127,872	\$ -	\$ 2,127,872	\$ -	\$ 2,127,872
Wells Fargo Bank, NA (General escrow)	23470204	\$ -	\$ 225,743,549	\$ -	\$ 225,743,549	\$ -	\$ 225,743,549
		\$ 1,470,952	\$ 824,583,929	\$ (586,378,807)	\$ 239,676,074	\$ (147,185)	\$ 239,528,889
Sweeps and Transfers			\$ (558,088,809)	\$ 558,088,809			
Net Receipts/Disbursements			\$ 266,495,120	\$ (28,289,998)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	31-Dec-09 End. Bal.	Total Receipts	Total Disbursements	30-Jun-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 28,698	\$ 65,359,825	\$ (30,334,280)	\$ 35,054,243	\$ -	\$ 35,054,243
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ 502,006	\$ (328,349)	\$ 173,657	\$ -	\$ 173,657
Wells Fargo Bank, NA	4121641690	\$ -	\$ 57,309,668	\$ (57,309,668)	\$ -	\$ -	\$ -
		\$ 28,698	\$ 123,171,499	\$ (87,972,296)	\$ 35,227,900	\$ -	\$ 35,227,900
Sweeps and Transfers			\$ (69,381,626)	\$ 69,381,626			
Net Receipts/Disbursements			\$ 53,789,873	\$ (18,590,670)			

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

None to report. Debtor entity has no bank accounts.

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

MONTHLY ACTIVITY

12/31/2009 Ending Balance			<u>1,499,649</u>
Cash Receipts:	LPP	LPI	
Tariff Revenue	8,297,000	-	
Transmix Sold	5,904,000	-	
Liquid Product Sales	1,705,000	17,128,884	
DIP Financing	7,350,000	-	
Security Deposit (For Longhorn Sale)	12,500,000	-	
Proceeds from Asset Sale	226,381,000	34,484,116	
Other	4,358,120	2,176,873	
Total Cash Receipts	266,495,120	53,789,873	320,284,993
Cash Disbursements:			
Magellan Fees and Expenses	(5,823,000)	-	
Transmix Payment to Shippers (prior month)	(7,029,000)	-	
Maintenance Expenses	(10,015,000)	(317,000)	
Salaries & Benefits	(1,550,000)	-	
Insurance	(223,000)	-	
Liquid Product Purchases	-	(14,111,000)	
Other	(1,915,998)	(2,959,670)	
Interest	(1,734,000)	(1,203,000)	
Total Cash Disbursements	(28,289,998)	(18,590,670)	(46,880,668)
Total Net Monthly Activity			273,404,325
07/31/2009 Ending Balance			\$ 274,903,974

Note: Receipts and disbursements include daily sweeps and transfers that have been reconciled in the report. True cash activity is denoted in Net Receipts/Disbursements line item.

MOR-1B Schedule of Professional Services Paid¹

Name	Amount Paid Current Month	Total Paid to Date	Total Incurred and Unpaid ²
Kirkland and Ellis	945,893	7,513,767	2,843,881
Young Conaway	30,587	435,128	161,435
Blackstone	-	914,726	536,696
Zolfo Cooper	912,251	2,422,870	868,969
Epiq	-	267,937	77,767
Grant Thornton ³	487,318	1,322,805	1,292,055
Pachulski Stang ³	-	723,216	536,048
Moore & Van Allen ⁴	97,679	409,980	-
Edwards Angel Palmer & Dodge ⁴	8,025	30,302	-
FTI ⁴	25,313	891,470 *	-
Brown Rudnick ⁴	66,709	811,504	56,446
Houlihan Lokey ⁴	153,505	1,300,281	-
Ashby & Geddes ⁴	-	35,015	-
Milbank ⁴	541,063	1,060,800	521,275
Vinson & Elkins ⁴	264,418	794,457	3,157
Weiser ⁴	12,190	119,956	6,555
Aegis ⁴	-	82,392	-
Stevens and Lee ⁴	7,739	19,668	-
Morris Nichols ⁴	5,969	27,053	-
Jones Walker ⁵	29,029	262,380	71,545
Ray Quinney ⁵	58,795	486,706	61,441
Gibson Dunn ⁵	550,114	2,268,395	132,848
Mannatt Phelps ⁵	77,519	981,075	330,373
Sonnenschein Nath & Rosenthal ⁵	-	-	400,861
	<u>4,274,116</u>	<u>23,181,883</u>	<u>7,901,352</u>
Total Payment to Professionals	<u>\$ 4,274,116</u>	<u>\$ 23,181,883</u>	<u>\$ 7,901,352</u>

1 Includes professionals providing services to the Debtors, the Creditors' Committee, and the Debtors' pre-petition secured lenders.

2 Unless otherwise noted, amounts in this column represent professional fees and expenses incurred, invoiced, and unpaid for the period from 12/22/2008 - 7/31/2009. The Debtors have a significant amount of additional professional fees that have been incurred through 7/31/2009, but which have not been invoiced.

3 Professionals providing services to the Creditors' Committee.

4 Professionals providing services to the Debtors' pre-petition secured lenders. For these parties, amounts contained in the columns labeled 'Total Paid to Date' and 'Total Incurred and Unpaid' also include the period 12/22/2008 - 12/31/2008.

5 Special litigation retained counsel.

* 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 July 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, LLC	Longhorn Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Sales	210,809	65,551	3,664	-	-	69,215	86,028	-	123	(633)	85,518
Cost of sales	209,467	53,772	1,681	-	-	55,453	82,068	-	134	(2,052)	80,150
Gross profit	1,342	11,779	1,983	-	-	13,762	3,960	-	(11)	1,419	5,368
Operating, general, and administrative expenses											
Operating	143	198	3,260	-	-	3,458	-	-	1,765	-	1,765
Marketing and support	438	-	-	-	-	-	-	-	1,118	-	1,118
General and administrative	3,413	357	392	-	-	749	88	267	152	-	507
Depreciation, depletion, accretion, and amortization	397	839	1,911	-	-	2,750	-	(112)	1,510	(656)	742
Restructuring items	2,456	1,069	41	-	-	1,110	1,844	-	4,807	-	6,651
Total expenses	6,847	2,463	5,604	-	-	8,067	1,932	155	9,352	(656)	10,783
Income (loss) from operations	(5,505)	9,316	(3,621)	-	-	5,695	2,028	(155)	(9,363)	2,075	(5,415)
Other income (expense)											
Interest income	174	316	-	-	-	316	-	-	1	-	1
Interest expense	(2,445)	(395)	(2,589)	-	-	(2,924)	(315)	(1,543)	(429)	-	(2,287)
Gain (loss) on disposal of fixed assets	108	-	-	-	-	-	-	-	(318,564)	222,265	(86,299)
Gain (loss) from investment in affiliated companies	(50,830)	-	-	-	-	-	-	-	-	-	-
Other income (expense)	2,630	-	-	-	-	-	-	-	30	-	30
Total other income (expense)	(50,363)	(19)	(2,589)	-	-	(2,608)	(315)	(1,543)	(318,962)	222,265	(86,555)
Income (loss) before income taxes	(55,868)	9,297	(6,210)	-	-	3,087	1,713	(1,698)	(328,325)	224,340	(103,970)
Income tax expense (benefit)	(1,466)	-	-	-	-	-	(35,212)	-	-	-	(35,212)
Net income (loss)	(54,402)	9,297	(6,210)	-	-	3,087	96,925	(1,698)	(328,325)	224,340	(63,759)
Restructuring Items Detail											
US Trustee Fees	-	-	-	-	-	-	-	-	-	-	-
Other Professional Fees	2,456	1,069	41	-	-	1,110	1,844	-	4,807	-	6,651
Dip Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Total Restructuring Items	2,456	1,069	41	-	-	1,110	1,844	-	4,807	-	6,651

MOR-2 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the Seven Months Ended July 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, LLC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Sales	1,911,953	383,946	42,266	-	-	426,212	104,045	-	10,069	(4,692)	109,422
Cost of sales	1,905,622	289,270	54,013	-	-	343,283	82,599	-	1,726	(4,665)	79,660
Gross profit	6,331	94,676	(11,747)	-	-	82,929	21,446	-	8,343	(27)	29,762
Operating, general, and administrative expenses											
Operating	1,347	542	15,373	-	-	15,915	10	-	12,669	(27)	12,652
Marketing and support	3,576	-	-	-	-	4,979	4,979	-	-	-	4,979
General and administrative	19,840	2,593	4,664	-	-	7,257	100	1,751	310	-	2,161
Depreciation, depletion, accretion, and amortization	2,921	9,443	13,772	-	-	23,215	-	(723)	10,428	(4,592)	5,113
Restructuring items	14,251	8,878	164	-	-	9,042	3,323	-	9,004	-	12,327
Total expenses	41,935	21,456	33,973	-	-	55,429	3,433	1,028	37,390	(4,619)	37,232
Income (loss) from operations	(35,604)	73,220	(45,720)	-	-	27,500	18,013	(1,028)	(29,047)	4,592	(7,470)
Other income (expense)											
Interest income	1,844	1,473	-	-	-	1,473	492	-	5	-	497
Interest expense	(7,610)	(1,953)	(17,941)	-	-	(19,894)	(666)	(10,449)	(775)	-	(11,890)
Gain (loss) on disposal of fixed assets	1,344	-	-	-	-	-	-	-	(318,286)	222,265	(86,021)
Gain (loss) from investment in affiliated companies	(29,789)	-	-	-	-	-	-	-	-	-	-
Other income (expense)	21,508	(480)	(17,941)	-	-	(18,421)	(41)	(10,449)	(304)	-	(345)
Total other income (expense)	(12,704)	(480)	(17,941)	-	-	(18,421)	(215)	(10,449)	(319,369)	222,265	(107,759)
Income (loss) before income taxes	(48,308)	72,740	(63,661)	-	-	9,079	17,798	(11,477)	(348,407)	226,857	(115,229)
Income tax expense (benefit)	5,843	-	-	-	-	-	(43,337)	-	-	-	(43,337)
Net income (loss)	(54,151)	72,740	(63,661)	-	-	9,079	61,135	(11,477)	(348,407)	226,857	(71,892)
Restructuring Items Detail											
US Trustee Fees	60	43	43	-	-	86	10	-	1	-	11
Other Professional Fees	14,191	8,835	121	-	-	8,956	3,313	-	8,853	-	12,166
Dip Financing Costs	-	-	-	-	-	-	-	-	150	-	150
Total Restructuring Items	14,251	8,878	164	-	-	9,042	3,323	-	9,004	-	12,327

NOTE: Several adjustments resulting from completed audits of Flying J Inc. subsidiaries were made during the period ended July 31, 2009. These adjustments affected January 31, 2009 balances, resulting in changes to the cumulative numbers shown above.

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

	Flying J, Inc.	Big West Oil, LLC	Big West California, LLC	Big West Transportation, LLC	BWO ELIM	Big West Oil LLC Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LCC	Longhorn Pipeline Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Current assets											
Cash and cash equivalents	27,118		(136)			86,892	35,228	-	239,529	-	274,757
Trade receivables	90,269	35,852	15,098	-	-	50,950	1,086	-	683	(593)	1,176
Allowance for doubtful accounts	(799)										
Notes and other receivables	392,753	3,157			(58,098)	119,937	43,475	-	3,509	(8,936)	38,048
Inventories	6,372	24,264				60,821					
Deferred tax asset	8,275						6,107				6,107
Prepaid expenses	11,682	17,895	5,189			23,194	45		364		409
Total current assets	535,670	352,310	47,582		(58,098)	341,794	85,941		244,085	(9,529)	320,487
Land, buildings, and equipment											
Land and improvements	12,532	3,706	2,595			6,301					
Buildings, pipelines, and leasehold improvements	21,215	2,292	3,496			5,788					
Equipment	36,084	162,241	203,667			365,908		(41,767)	(9,255)		(51,022)
Construction-in-progress	4,301	3,535	402,591			406,526			9,255		9,255
Less accumulated depreciation, depletion, and amortization	74,132	171,774	612,749			784,523		(41,767)			(41,767)
Net land, buildings, and equipment	(33,235)	(78,537)	(47,075)			(125,612)		1,281			1,281
Investment in subsidiaries	40,897	93,237	565,674			658,911		(40,486)			(40,486)
Investment in subsidiaries	635,526	(34,471)			34,471		(316,033)	200,497		115,536	
Other assets	58,469	3,421	32,265			35,686			49		49
Total Assets	1,270,562	414,497	645,521		(23,627)	1,036,391	(230,092)	160,011	244,134	106,007	280,060
Liabilities and Shareholders' Equity											
Liabilities Not Subject to Compromise											
Accounts payable	2,410	6,198	1,385			7,583	1,081		2,527	(695)	3,013
Accrued liabilities	13,751	16,165	942			17,107	879		1,517		14,722
DIP financing agreements	2,318										
Intercompany Payable											
Total liabilities not subject to compromise	18,479	22,363	2,327			24,690	1,960		5,820	(9,396)	17,735
Liabilities Subject to Compromise											
Accounts payable	182,484	55,685	146,909			202,594	1,413		11,416		12,829
Accrued liabilities	45,247	8,076	21,968			30,044			3,506		6,760
Secured debt	25,998		446,964			446,964					160,124
Unsecured debt	85,518										
Other liabilities	13,412		4,612			10,592					1
Intercompany Payable	257,669	13,486	58,098		(58,098)	13,486	39,804	51,113	18,851		109,768
Deferred tax liability	134,086						16,637				16,637
Total liabilities subject to compromise	744,414	83,227	678,551		(58,098)	705,680	57,854	214,491	33,774		306,119
Shareholders' equity											
Common stock	1,155						100				100
Additional paid-in capital											
Retained earnings	505,611	105,000	196,300		(196,300)	105,000	55,718	435,203	650,203	(1,085,406)	55,718
Accumulated other comprehensive income	903	500,470	(220,771)			500,470	(285,724)	(505,125)	(449,707)	1,200,844	(39,612)
Dividends		(5,912)	(686)			(6,798)					
Total Shareholders' Equity	507,669	(230,651)	(10,000)		10,000	(230,651)	(60,000)	(69,922)	200,496	115,536	(60,000)
Total Liabilities and Shareholders' Equity	1,270,562	414,497	645,521		(23,627)	1,036,391	(230,092)	160,011	244,134	106,007	280,060

In re Flying J Inc.

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

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

Accounts Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	1,873	-	268	269	-	2,410
08-13381	Big West Oil, LLC	6,117	79	-	2	-	6,198
08-13383	Big West of CA, LLC	1,254	131	-	-	-	1,385
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	1,081	-	-	-	-	1,081
08-13380	Longhorn Partners Pipeline, L.P.	2,508	-	19	-	-	2,527
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		12,833	210	287	271	-	13,601

Wages and Benefits Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	3,179	-	-	-	-	3,179
08-13381	Big West Oil, LLC	885	-	-	-	-	885
08-13383	Big West of CA, LLC	638	-	-	-	-	638
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	96	-	-	-	-	96
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		4,798	-	-	-	-	4,798

Property and Sales Taxes Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	4,117	-	-	-	-	4,117
08-13381	Big West Oil, LLC	13,334	-	-	-	-	13,334
08-13383	Big West of CA, LLC	234	-	-	-	-	234
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	1	-	-	-	-	1
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		17,686	-	-	-	-	17,686

MOR-4: Summary of unpaid post-petition debts

(\$ in thousands)

Interest Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	131	-	-	-	-	131
08-13381	Big West Oil, LLC	-	-	-	-	-	-
08-13383	Big West of CA, LLC	70	-	-	-	-	70
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	80	-	-	-	-	80
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	10,576	-	-	-	-	10,576
		10,857	-	-	-	-	10,857

Other Payables

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	8,642	-	-	-	-	8,642
08-13381	Big West Oil, LLC	1,946	-	-	-	-	1,946
08-13383	Big West of CA, LLC	-	-	-	-	-	-
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	799	-	-	-	-	799
08-13380	Longhorn Partners Pipeline, L.P.	7,240	-	-	-	-	7,240
08-13387	Longhorn Pipeline Holdings	4,866	-	-	-	-	4,866
		23,493	-	-	-	-	23,493

Total Post-Petition Debts

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	17,942	-	268	269	-	18,479
08-13381	Big West Oil, LLC	22,282	79	-	2	-	22,363
08-13383	Big West of CA, LLC	2,196	131	-	-	-	2,327
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	1,960	-	-	-	-	1,960
08-13380	Longhorn Partners Pipeline, L.P.	9,845	-	19	-	-	9,864
08-13387	Longhorn Pipeline Holdings	15,442	-	-	-	-	15,442
		69,667	210	287	271	-	70,435

Note: Certain pre-petition items are included in the debts listed above, which have been approved for payment through court proceedings.

In Re Flying J Inc.

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

MOR-5: Accounts Receivable Aging

**Accounts Receivable
(\$ in thousands)**

Case No.	Name	Current	1-30 PD	31-60 PD	61-90 PD	Over 90 PD	Total
08-13384	Flying J Inc.	62,880	4,898	(445)	-	22,936	90,269
08-13381	Big West Oil, LLC	23,364	550	(25)	-	11,963	35,852
08-13383	Big West of CA, LLC	-	12	94	-	14,992	15,098
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	5	-	-	1,081	1,086
08-13380	Longhorn Partners Pipeline, L.P.	(90)	75	-	-	806	791
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>86,154</u>	<u>5,540</u>	<u>(376)</u>	<u>-</u>	<u>51,778</u>	<u>143,096</u>

Accounts Receivables Aged Over 90 Days (\$ in thousands)

	<u>Related Party Receivables</u> ¹	<u>Third Party Receivables</u>	<u>Total</u>
Flying J Inc.	1,934	21,002 ^{2,3}	22,936
Big West Oil, LLC	11,563	400 ³	11,963
Big West of CA, LLC	2,332	12,660 ³	14,992
Longhorn Pipeline, Inc.	1,081	-	1,081
Longhorn Partners Pipeline, L.P.	791	15	806
	<u>17,701</u>	<u>34,077</u>	<u>51,778</u>

1. Balances primarily represent pre-petition intercompany receivables from other Flying J debtor entities and are listed as claims in those related chapter 11 cases. Flying J does not have an estimate at this time as to the anticipated recoveries on these receivables. No reserve has been booked against any of these pre-petition receivables as of July 31, 2009.

2. Included in this balance is an outstanding receivable from Reliance Industries Limited for approximately \$9.5 million. Flying J is actively attempting to collect on this receivable balance.

3. Balances include pre-petition receivables that have not been paid by certain third parties that are asserting offset rights against pre-petition payable balances. Investigation into whether any such offsets are appropriate and allowable is ongoing.

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. Have all post-petition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
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	

Notes

1. On July 29, 2009, Longhorn Pipeline Inc. and its subsidiaries sold substantially all of their pipeline assets and associated line fill to Magellan Midstream Partners. The total transaction was valued at approximately \$335 million.

5. For the reporting period ending July 31, 2009, Longhorn Partners Pipeline, LP opened three new bank accounts in connection with the sale to Magellan Midstream Partners. Wells Fargo account number 23556800 is an indemnity escrow account. Wells Fargo account number 23470203 is a tax escrow account used for certain pre-petition property tax and ad valorem tax amounts. Wells Fargo account number 23470204 is a general escrow account used to hold amounts not otherwise paid out to third parties or held in escrow.

- For the reporting period ending July 31, 2009, Flying J Inc opened three new bank accounts. Wells Fargo account number 4121932230 is a Letter of Credit Deposit Account to hold funds as collateral for letters of credit issued by Wells Fargo on behalf of Flying J Inc. Wells Fargo account number 4121939995 is the Letter of Credit Cash Collateral Account required by the Pilot DIP Revolving Credit Agreement to hold proceeds from qualifying asset sales. Wells Fargo account number 4121939987 is the DIP Loan Deposit Account required by the Pilot DIP Revolving Credit Agreement.