

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

In re Flying J, Inc.

Case No. 08-13384

Reporting period: May 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

07/28/09  
\_\_\_\_\_  
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 MAY 1, 2009 TO MAY 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 May 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 May 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"):

<b>Name</b>	<b>Case No.</b>
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.

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 will be made available upon request.

**MOR-1 Schedule of Cash Receipts and Disbursements**

Monthly Operating Report: May 2009

Case # 08-13384

Flying J, Inc. Cash Activities

Banking Institution	Bank Account	30-Apr-09 Beg. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank	0510252612	\$ 37,838,755	\$ 369,241,690	\$ (356,009,726)	\$ 51,070,719	\$ (2,447,992)	\$ 48,622,728
Wells Fargo Bank	4121811004	\$ -	\$ 141,500,385	\$ (141,500,385)	\$ -	\$ (5)	\$ (5)
Wells Fargo Bank	0510157050	\$ 5,182,563	\$ 44,922,486	\$ (45,404,261)	\$ 4,680,788	\$ -	\$ 4,680,788
Wells Fargo Bank	4124488247	\$ -	\$ 22,762	\$ (22,762)	\$ -	\$ -	\$ -
Wells Fargo Bank	960051271	\$ -	\$ 11,987,906	\$ (11,987,906)	\$ -	\$ (1,612,617)	\$ (1,612,617)
Wells Fargo Bank	3900074451	\$ -	\$ -	\$ -	\$ -	\$ (13,901)	\$ (13,901)
Wells Fargo Bank	4121246763	\$ -	\$ 1,587,149	\$ (1,587,149)	\$ -	\$ 147,176	\$ 147,176
Wells Fargo Bank	510921810	\$ -	\$ 19,618,736	\$ (19,618,736)	\$ -	\$ -	\$ -
Wells Fargo Bank	390035939	\$ -	\$ 312,348,370	\$ (312,348,370)	\$ -	\$ 2,250,538	\$ 2,250,538
Wells Fargo Bank	4121810980	\$ -	\$ 18,023,749	\$ (18,023,749)	\$ -	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030864	\$ -	\$ -	\$ -	\$ -	\$ (950)	\$ (950)
Wells Fargo Bank	4158690361	\$ -	\$ 31,246,688	\$ (31,246,688)	\$ -	\$ (1,007,136)	\$ (1,007,136)
Wells Fargo Bank	4759625270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048581	\$ -	\$ 3,714,761	\$ (3,714,761)	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ 678,296	\$ 440,042	\$ (486,829)	\$ 631,509	\$ -	\$ 631,514
Wells Fargo Bank	4121846737	\$ 1,234,844	\$ 105	\$ (252)	\$ 1,234,697	\$ 5	\$ 1,234,697
Wells Fargo Bank	4121887665	\$ 4,300,000	\$ 398	\$ (398)	\$ 4,300,000	\$ -	\$ 4,300,000
Wells Fargo Bank	4121887673	\$ 141,282	\$ 362	\$ (227)	\$ 141,417	\$ (465)	\$ 140,932
Wells Fargo Bank	4121887681	\$ 565,959	\$ 2,944,950	\$ (3,510,909)	\$ 0	\$ 102,060	\$ 102,060
Zions Bank	067356949	\$ (102)	\$ 19,022	\$ (19,478)	\$ (558)	\$ -	\$ (558)
American Bank	211000892	\$ 93,371	\$ 1,403	\$ (16,979)	\$ 77,799	\$ (77,799)	\$ -
TAB	350525238	\$ 634	\$ -	\$ (65)	\$ 579	\$ -	\$ 579
TAB	350404519	\$ 49,805	\$ -	\$ (49,797)	\$ 8	\$ -	\$ 8
TAB	351778285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810027626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810028830	\$ 126,802	\$ 450	\$ -	\$ 127,252	\$ 19,043	\$ 146,295
TAB	450011180	\$ 404	\$ 40	\$ -	\$ 444	\$ 1,632	\$ 2,076
TAB	570000083	\$ 2,982	\$ -	\$ -	\$ 2,982	\$ (2,992)	\$ -
TAB	210000001	\$ 112,648	\$ 537	\$ -	\$ 113,185	\$ (24,935)	\$ 88,250
TAB	300220035	\$ (135)	\$ 135	\$ -	\$ -	\$ -	\$ -
TAB	300278786	\$ 218	\$ 1	\$ -	\$ 219	\$ (219)	\$ -
TAB	200000123	\$ 2	\$ -	\$ (2)	\$ 0	\$ -	\$ -
TAB	350670525	\$ -	\$ 579	\$ -	\$ 579	\$ (579)	\$ -
TAB	450011129	\$ -	\$ 282	\$ -	\$ 282	\$ 1,263	\$ 1,545
TAB	450011183	\$ 1,057	\$ -	\$ (126)	\$ 931	\$ 2,121	\$ 3,051
TAB	236	\$ -	\$ -	\$ -	\$ 124	\$ 1,317	\$ 1,441
TAB	450011192	\$ 187	\$ 15	\$ -	\$ 202	\$ 456	\$ 659
TAB	450011193	\$ 270	\$ 110	\$ -	\$ 380	\$ 900	\$ 1,280
TAB	450011194	\$ 338	\$ -	\$ (187)	\$ 151	\$ 740	\$ 881
TAB	450011195	\$ 649	\$ -	\$ (293)	\$ 356	\$ 922	\$ 1,278
TAB	450011197	\$ 81	\$ 69	\$ -	\$ 150	\$ 492	\$ 642
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ 3,969	\$ 307	\$ -	\$ 4,276	\$ (4,276)	\$ -
TAB	750400560	\$ -	\$ -	\$ -	\$ -	\$ 2,934	\$ 2,934
TAB	870310494	\$ 11,110	\$ 12,062	\$ -	\$ 23,172	\$ (21,172)	\$ 2,000
TAB	108,608	\$ 108,608	\$ 59	\$ -	\$ 108,667	\$ (82,623)	\$ 26,043
TAB	870316915	\$ -	\$ -	\$ -	\$ -	\$ (1,502)	\$ (1,502)
TAB	870331649	\$ 1,502	\$ -	\$ -	\$ 1,502	\$ -	\$ -
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 50,436,343	\$ 957,695,610	\$ (945,550,133)	\$ 62,521,820	\$ (2,640,199)	\$ 59,881,621

ACH Prefunding/Reimbursements (15,617,437) 15,617,437  
Less Sweeps and Transfers (551,891,625) 551,891,625  
Less Non-Debtor and Other (111,362,866) 107,501,341  
\$ 278,763,682 \$ (270,539,730)

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: May 2009

Case # 08-13384

Flying J, Inc. Cash Activities

**MONTHLY ACTIVITY**  
**04/30/2009 Beginning Balance**

<b>Cash Receipts:</b>	
FJ Wholesale	152,875,490
ML/S&D DIP Financing	34,850,067
Third Party Cards	9,105,677
Retail Cash	8,205,004
Admin Reimbursement	21,767,672
Tax Reimbursement	11,747,911
Other Operating	40,211,861
<b>Total Cash Receipts</b>	<b>278,763,682</b>
<b>Cash Disbursements:</b>	
Rack Purchases	(155,855,707)
ML/S&D DIP Financing	(34,903,857)
Other Operating	(21,873,026)
Total Admin Support	(25,393,108)
Taxes	(16,375,509)
Pre-petition Liabilities	(16,138,523)
<b>Total Cash Disbursements</b>	<b>(270,539,730)</b>
<b>Total Net Monthly Activity</b>	<b>8,223,952</b>
<b>Non-Debtors (net)</b>	<b>3,861,525</b>
<b>05/31/2009 Ending Balance</b>	<b>62,521,820</b>

**MOR-1 Cumulative Schedule of Cash Receipts and Disbursements**

Monthly Operating Report: May 2009

Case # 08-13384

Flying J, Inc. Cash Activities

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank	0510252612	\$ 44,599,669	\$ 1,919,083,448	\$ (1,912,612,398)	\$ 51,070,719	\$ (2,447,992)	\$ 48,622,728
Wells Fargo Bank	4121811004	\$ -	\$ 606,121,806	\$ (606,121,806)	\$ -	\$ -	\$ (5)
Wells Fargo Bank	0510157050	\$ -	\$ 133,366,297	\$ (128,675,509)	\$ 4,680,788	\$ -	\$ 4,680,788
Wells Fargo Bank	4124498247	\$ -	\$ 105,356	\$ (105,356)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 50,637,379	\$ (50,637,379)	\$ -	\$ (1,612,617)	\$ (1,612,617)
Wells Fargo Bank	390001451	\$ -	\$ 20,600	\$ (20,600)	\$ -	\$ (13,901)	\$ (13,901)
Wells Fargo Bank	4121246763	\$ -	\$ 7,180,315	\$ (7,180,315)	\$ -	\$ 147,176	\$ 147,176
Wells Fargo Bank	510921810	\$ -	\$ 70,624,655	\$ (70,624,655)	\$ -	\$ -	\$ -
Wells Fargo Bank	390035939	\$ -	\$ 1,357,341,730	\$ (1,357,341,730)	\$ -	\$ 2,250,538	\$ 2,250,538
Wells Fargo Bank	4121810980	\$ -	\$ 66,505,304	\$ (66,505,304)	\$ (0)	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030864	\$ -	\$ 34,480	\$ (34,480)	\$ -	\$ (350)	\$ (350)
Wells Fargo Bank	4159690361	\$ -	\$ 165,917,478	\$ (165,917,478)	\$ -	\$ (1,007,136)	\$ (1,007,136)
Wells Fargo Bank	4759625270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048581	\$ -	\$ 22,781,846	\$ (22,781,846)	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ -	\$ 2,779,008	\$ (2,147,499)	\$ 631,509	\$ 5	\$ 631,514
Wells Fargo Bank	4121846737	\$ -	\$ 2,650,674	\$ (1,415,977)	\$ 1,234,697	\$ -	\$ 1,234,697
Wells Fargo Bank	4121887665	\$ -	\$ 4,300,398	\$ (398)	\$ 4,300,000	\$ -	\$ 4,300,000
Wells Fargo Bank	4121887673	\$ -	\$ 141,644	\$ (227)	\$ 141,417	\$ (485)	\$ 140,932
Wells Fargo Bank	4121887681	\$ -	\$ 3,831,196	\$ (3,831,196)	\$ 0	\$ 102,060	\$ 102,060
Zions Bank	067356949	\$ -	\$ 25,001	\$ (25,559)	\$ (558)	\$ -	\$ (558)
American Bank	211000892	\$ 141,888	\$ 4,203	\$ (68,292)	\$ 77,799	\$ (77,799)	\$ -
TAB	350525238	\$ (473)	\$ 1,683	\$ (631)	\$ 579	\$ -	\$ 579
TAB	350404519	\$ 10,103	\$ 73,147	\$ (83,243)	\$ 8	\$ -	\$ 8
TAB	351778285	\$ (3)	\$ 403	\$ (400)	\$ -	\$ -	\$ -
TAB	810027626	\$ 1,500	\$ -	\$ (1,500)	\$ -	\$ -	\$ -
TAB	810028630	\$ 118,482	\$ 60,800	\$ (62,050)	\$ 127,252	\$ 19,043	\$ 146,295
TAB	450011180	\$ 326	\$ 481	\$ (363)	\$ 443	\$ 1,632	\$ 2,076
TAB	570000083	\$ 2,921	\$ 3,063	\$ (2,992)	\$ 2,992	\$ (2,992)	\$ -
TAB	200000001	\$ 158,545	\$ 132,558	\$ (177,918)	\$ 113,185	\$ (24,935)	\$ 88,250
TAB	300220035	\$ 141,321	\$ 145	\$ (141,466)	\$ 0	\$ -	\$ -
TAB	300278786	\$ 117,542	\$ 192	\$ (117,515)	\$ 220	\$ (219)	\$ -
TAB	20000123	\$ 2,190	\$ 7	\$ (2,197)	\$ -	\$ -	\$ -
TAB	350670525	\$ -	\$ 579	\$ -	\$ 579	\$ (579)	\$ -
TAB	450011129	\$ 305	\$ 282	\$ (305)	\$ 282	\$ 1,263	\$ 1,545
TAB	450011183	\$ 678	\$ 577	\$ (324)	\$ 930	\$ 2,121	\$ 3,051
TAB	450011187	\$ (14)	\$ 304	\$ (167)	\$ 124	\$ 1,317	\$ 1,441
TAB	450011192	\$ 170	\$ 231	\$ (199)	\$ 202	\$ 456	\$ 659
TAB	450011193	\$ 360	\$ 508	\$ (488)	\$ 380	\$ 900	\$ 1,280
TAB	450011194	\$ 613	\$ 272	\$ (733)	\$ 151	\$ 740	\$ 891
TAB	450011195	\$ 245	\$ 463	\$ (352)	\$ 356	\$ 922	\$ 1,278
TAB	450011197	\$ 83	\$ 218	\$ (152)	\$ 150	\$ 492	\$ 642
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ 1,436	\$ 3,593	\$ (753)	\$ 4,276	\$ (4,276)	\$ -
TAB	750400560	\$ 2,280	\$ 1,254	\$ (3,534)	\$ (0)	\$ 2,934	\$ 2,934
TAB	870310494	\$ 7,491	\$ 24,372	\$ (8,682)	\$ 23,171	\$ (21,172)	\$ 2,000
TAB	870316915	\$ 97,540	\$ 115,717	\$ (104,590)	\$ 108,667	\$ (82,623)	\$ 26,043
TAB	870331649	\$ -	\$ 1,502	\$ -	\$ 1,502	\$ (1,502)	\$ -
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 45,405,199	\$ 4,413,865,169	\$ (4,396,748,548)	\$ 62,521,820	\$ (2,640,199)	\$ 59,881,621

ACH Prefunding/Reimbursements (114,863,354) 114,863,354  
Less Sweeps and Transfers (2,329,451,945) 2,329,451,945  
Less Non-Debtor and Other \$ (1,417,884,380) \$ (1,403,814,848)

**MOR-1 Cumulative Schedule of Cash Receipts and Disbursements**

Monthly Operating Report: May 2009

Flying J, Inc. Cash Activities	Case # 08-13384	
<b>CUMULATIVE ACTIVITY</b>		
<b>12/31/2008 Beginning Balance</b>		<u>45,405,199</u>
<b>Cash Receipts:</b>		
FJ Wholesale	910,141,119	
ML/S&D DIP Financing	93,353,694	
Third Party Cards	56,444,401	
Retail Cash	43,139,300	
Admin Reimbursement	103,980,903	
Tax Reimbursement	34,698,600	
Other Operating	176,126,363	
<b>Total Cash Receipts</b>		<u>1,417,884,380</u>
<b>Cash Disbursements:</b>		
Rack Purchases	(882,483,128)	
ML/S&D DIP Financing	(91,869,971)	
Other Operating	(163,533,981)	
Total Admin Support	(146,721,350)	
Taxes	(70,416,970)	
Pre-petition Liabilities	(39,737,821)	
Intercompany Loans	(9,041,627)	
<b>Total Cash Disbursements</b>		<u>(1,403,814,848)</u>
<b>Total Net Monthly Activity</b>		<u>14,069,532</u>
<b>Non-Debtors (net)</b>		
<b>05/31/2009 Ending Balance</b>		<u>3,047,089</u>
		<u>62,521,820</u>

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: May 2009**

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

Banking Institution	Bank Account	30-Apr-09 Beg. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
Bank of America	4681685390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank of America	8681685400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank of America	3299841918	\$ -	\$ -	\$ -	\$ -	10,375	\$ 10,375
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	(595)	\$ (595)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	(142,641)	\$ (142,641)
Wells Fargo Bank	0600024947	\$ 91,046,540	\$ 76,979,554	\$ (76,888,526)	\$ 91,137,568	3,915,428	\$ 95,052,996
Wells Fargo Bank	0600024962	\$ 1	\$ 39,090,213	\$ (39,090,214)	\$ (0)	(194,323)	\$ (194,323)
Wells Fargo Bank	9600051252	\$ -	\$ 8,037,888	\$ (8,037,888)	\$ -	(681,014)	\$ (681,014)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500556	\$ -	\$ -	\$ -	\$ -	(4,050)	\$ (4,050)
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	350404546	\$ (18)	\$ 42,025	\$ (42,024)	\$ (17)	\$ -	\$ (17)
TAB	200000030	\$ 126,024	\$ 127	\$ -	\$ 126,151	\$ -	\$ 126,151
TAB	350716086	\$ 1	\$ 9,892	\$ (9,892)	\$ 1	\$ -	\$ 1
Bear Stems	220304665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stems	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stems	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 7,021	\$ 5	\$ -	\$ 7,026	\$ 1	\$ 7,027
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 91,179,569	\$ 124,159,704	\$ (124,068,544)	\$ 91,270,729	\$ 2,903,180	\$ 94,173,909

ACH Prefunding/Reimbursements	\$ -
Sweeps and Transfers	\$ (52,757,979)
Other Adjustment Items	\$ (4,428,637)
Net Receipts/Disbursements	\$ 66,973,088

**MONTHLY ACTIVITY**  
 04/30/2009 Beginning Balance

Cash Receipts:		
Fuel Sales	Big West Oil	Big West of California
	62,967,724	4,005,364
<b>Total Cash Receipts</b>	<b>62,967,724</b>	<b>4,005,364</b>

Cash Disbursements:		
Wages & Benefits	(1,091,657)	(523,519)
Other Operating Disbursements	(6,083,688)	(4,179,590)
Taxes	(12,588,339)	-
IAG Settlement	-	(1,022,333)
Pre-petition Payments	-	(405,431)
Feedstock Purchases	(41,018,747)	-
	<b>(60,782,431)</b>	<b>(6,130,873)</b>

Monthly Activity		\$
ACH Prefunding/Reimbursements		59,784
Adjustment for Other Items		-
05/31/2009 Ending Balance		91,270,729



**MOR-1 Cumulative Schedule of Cash Receipts and Disbursements**  
 Monthly Operating Report: May 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	31-May-09 End. Bal.	Outstanding Items	GL Balance
Bank of America	4681688390	\$ (2,075,797)	\$ 35,229,307	\$ (33,153,510)	\$ -	\$ (53,155)	\$ (53,155)
Bank of America	8681688400	\$ 1,919,977	\$ 24,398,294	\$ (26,318,271)	\$ -	\$ 1,074,198	\$ 1,074,198
Bank of America	3299841918	\$ (12,151)	\$ 30,000	\$ (17,849)	\$ -	\$ 9,605	\$ 9,605
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	\$ (595)	\$ (595)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ (143,066)	\$ (143,066)
Wells Fargo Bank	0600024947	\$ 14,897,409	\$ 412,682,119	\$ (336,441,960)	\$ 91,137,568	\$ (1,800,586)	\$ 89,245,954
Wells Fargo Bank	0600024962	\$ -	\$ 112,394,156	\$ (112,394,156)	\$ -	\$ 161,339	\$ 161,339
Wells Fargo Bank	9600051252	\$ -	\$ 24,274,547	\$ (24,274,547)	\$ -	\$ (3,533,242)	\$ (3,533,242)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500566	\$ -	\$ 77,572	\$ (77,572)	\$ -	\$ (3,626)	\$ (3,626)
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	350404546	\$ 4	\$ 217,434	\$ (217,455)	\$ (17)	\$ -	\$ (18)
TAB	200000030	\$ 125,372	\$ 126,350	\$ (125,571)	\$ 126,151	\$ (123)	\$ 125,900
TAB	350716086	\$ (4)	\$ 31,023	\$ (31,018)	\$ 1	\$ -	\$ 1
Bear Stearns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stearns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stearns	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 6,985	\$ 41	\$ -	\$ 7,026	\$ 6	\$ 7,027
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 14,861,795</b>	<b>\$ 609,460,843</b>	<b>\$ (533,051,909)</b>	<b>\$ 91,270,729</b>	<b>\$ (4,289,244)</b>	<b>\$ 86,890,324</b>
			<b>ACH Prefunding/Reimbursements \$ (13,420,470)</b>	<b>\$ 13,417,723</b>			
			<b>Sweeps and Transfers \$ (195,303,331)</b>	<b>\$ 195,303,331</b>			
			<b>Other Adjustment Items \$ (27,626,565)</b>	<b>\$ 18,535,862</b>			
			<b>Net Receipts/Disbursements \$ 373,110,477</b>	<b>\$ (305,794,993)</b>			

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

Cash Receipts:							
Fuel Sales	Big West Oil	307,892,431	Big West of California	65,218,046			
<b>Total Cash Receipts</b>		<b>307,892,431</b>	<b>65,218,046</b>		<b>373,110,477</b>		
Cash Disbursements:							
Wages & Benefits		(5,970,516)	(7,552,735)				
Other Operating Disbursements		(19,422,778)	(22,406,692)				
Taxes		(42,021,591)	(12,516,263)				
Turnaround		-	(2,825,827)				
IAG Settlement		-	(1,022,333)				
Pre-petition Payments		-	(405,431)				
Adequate Protection		-	(13,170,147)				
Feedstock Purchases		(168,468,689)	(10,011,991)				
<b>Monthly Activity</b>		<b>(235,883,574)</b>	<b>(69,911,419)</b>		<b>(305,794,993)</b>		
							<b>\$ 67,315,484</b>
<b>ACH Prefunding/Reimbursements</b>							<b>\$ 2,747</b>
<b>Adjustment for Other Items (See Note Below)</b>							<b>\$ 9,090,703</b>
<b>05/31/2009 Ending Balance</b>							<b>\$ 91,270,729</b>

Note: 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. The majority of the remaining amount consists of reimbursements for pre-funded feedstock purchases for the cumulative periods ended April 30, 2009.

**MOR 1 Schedule of Cash Receipts and Disbursements**

Monthly Operating Report: May 2009

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

Banking Institution	Bank Account	30-Apr-09 End. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
JPMorgan Chase	1887237731	\$ 8,318,753	\$ 146,390,958	\$ (148,582,958)	\$ 6,126,752	\$ -	\$ 6,126,752
JPMorgan Chase	662643030	\$ -	\$ 5,989,221	\$ (5,989,221)	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ 81	\$ 817,653	\$ (817,622)	\$ 112	\$ (265,049)	\$ (264,937)
Wells Fargo Bank, NA	4121482780	\$ -	\$ 820,062	\$ (820,062)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 281,040	\$ 4,648,048	\$ (4,397,082)	\$ 532,006	\$ -	\$ 532,006
		<b>\$ 8,599,873</b>	<b>\$ 158,665,942</b>	<b>\$ (160,606,945)</b>	<b>\$ 6,658,870</b>	<b>\$ (265,049)</b>	<b>\$ 6,393,822</b>

Sweeps and Transfers	\$ (155,293,982)	\$ 155,293,982
Net Receipts/Disbursements	\$ 3,371,960	\$ (5,312,963)

**Longhorn Pipeline Inc. (Case #08-13388)**

Banking Institution	Bank Account	30-Apr-09 End. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 560,397	\$ 10,152,395	\$ (10,376,741)	\$ 336,051	\$ -	\$ 336,051
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ 502,000	\$ (105,296)	\$ 396,704	\$ -	\$ 396,704
Wells Fargo Bank, NA	4121641690	\$ -	\$ 4,627,332	\$ (4,627,332)	\$ -	\$ -	\$ -
		<b>\$ 560,397</b>	<b>\$ 15,281,727</b>	<b>\$ (15,109,369)</b>	<b>\$ 732,755</b>	<b>\$ -</b>	<b>\$ 732,755</b>

Sweeps and Transfers	\$ (9,129,332)	\$ 9,129,332
Net Receipts/Disbursements	\$ 6,152,395	\$ (5,980,037)

**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**

04/30/2009 Ending Balance				<u>9,160,270</u>
<b>Cash Receipts:</b>	<b>LPP</b>	<b>LPI</b>		
Tariff Revenue	1,078,000	-		
Transmix Sold	1,401,000	-		
Liquid Product Sales	820,000	5,422,000		
Other	72,960	730,395		
<b>Total Cash Receipts</b>	<b>3,371,960</b>	<b>6,152,395</b>	<b>9,524,355</b>	
<b>Cash Disbursements:</b>				
Magellan Fees and Expenses	(1,777,000)	-		
Transmix Payment to Shippers (prior month)	(1,188,000)	-		
Maintenance Expenses	(2,156,000)	-		
Salaries & Benefits	(145,000)	-		
Liquid Product Purchases	-	(5,734,000)		
Other	(46,963)	(141,037)		
Interest	-	(105,000)		
<b>Total Cash Disbursements</b>	<b>(5,312,963)</b>	<b>(5,980,037)</b>	<b>(11,293,000)</b>	
<b>Total Net Monthly Activity</b>				<u>(1,768,645)</u>
05/31/2009 Ending Balance				<u>\$ 7,391,625</u>

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

**MOR 1 Cumulative Schedule of Cash Receipts and Disbursements**

Monthly Operating Report: May 2009

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

Banking Institution	Bank Account	31-Dec-09 End. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
JPMorgan Chase	1887237731	\$ 1,470,939	\$ 330,744,396	\$ (326,088,583)	\$ 6,126,752	\$ -	\$ 6,126,752
JPMorgan Chase	662643030	\$ -	\$ 15,436,262	\$ (15,436,262)	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ -	\$ 4,018,381	\$ (4,018,269)	\$ 112	\$ (265,049)	\$ (264,937)
Wells Fargo Bank, NA	4121482780	\$ -	\$ 820,062	\$ (820,062)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 13	\$ 15,802,783	\$ (15,270,789)	\$ 532,006	\$ -	\$ 532,006
		<b>\$ 1,470,952</b>	<b>\$ 366,821,885</b>	<b>\$ (361,633,966)</b>	<b>\$ 6,658,870</b>	<b>\$ (265,049)</b>	<b>\$ 6,393,822</b>

<b>Sweeps and Transfers</b>	<b>\$ (342,783,843)</b>	<b>\$ 342,783,843</b>
<b>Net Receipts/Disbursements</b>	<b>\$ 24,038,042</b>	<b>\$ (18,850,124)</b>

**Longhorn Pipeline Inc. (Case #08-13388)**

Banking Institution	Bank Account	31-Dec-09 End. Bal.	Total Receipts	Total Disbursements	31-May-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 28,698	\$ 25,822,560	\$ (25,515,207)	\$ 336,051	\$ -	\$ 336,051
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ 502,000	\$ (105,296)	\$ 396,704	\$ -	\$ 396,704
Wells Fargo Bank, NA	4121641690	\$ -	\$ 19,472,122	\$ (19,472,122)	\$ -	\$ -	\$ -
		<b>\$ 28,698</b>	<b>\$ 45,796,682</b>	<b>\$ (45,092,625)</b>	<b>\$ 732,755</b>	<b>\$ -</b>	<b>\$ 732,755</b>

<b>Sweeps and Transfers</b>	<b>\$ (31,543,749)</b>	<b>\$ 31,543,749</b>
<b>Net Receipts/Disbursements</b>	<b>\$ 14,252,934</b>	<b>\$ (13,548,876)</b>

**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**

<b>12/31/2009 Ending Balance</b>			<b>1,499,649</b>
<b>Cash Receipts:</b>	<b>LPP</b>	<b>LPI</b>	
Tariff Revenue	6,908,000	-	
Transmix Sold	4,047,000	-	
Liquid Product Sales	1,080,000	12,169,000	
DIP Financing	7,350,000	-	
Proceeds from Asset Sale	1,512,000	-	
Other	3,141,042	2,083,934	
<b>Total Cash Receipts</b>	<b>24,038,042</b>	<b>14,252,934</b>	<b>38,290,976</b>
<b>Cash Disbursements:</b>			
Magellan Fees and Expenses	(4,985,000)	-	
Transmix Payment to Shippers (prior month)	(3,570,000)	-	
Maintenance Expenses	(6,285,000)	-	
Salaries & Benefits	(873,000)	-	
Insurance	(41,000)	-	
Liquid Product Purchases	-	(10,798,000)	
Other	(1,362,124)	(1,770,876)	
Interest	(1,734,000)	(980,000)	
<b>Total Cash Disbursements</b>	<b>(18,850,124)</b>	<b>(13,548,876)</b>	<b>(32,399,000)</b>
<b>Total Net Monthly Activity</b>			<b>5,891,976</b>
<b>05/31/2009 Ending Balance</b>			<b>\$ 7,391,625</b>

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

**MOR-1B Schedule of Professional Services Paid<sup>1</sup>**

Name	Amount Paid Current Month	Total Paid to Date	Total Incurred and Unpaid <sup>2</sup>
Kirkland and Ellis	1,314,739	4,396,380	2,436,284
Young Conaway	96,190	300,918	116,767
Blackstone	-	626,321 **	504,533
Zolfo Cooper	735,965	735,965	1,686,905
Epiq	163,346	243,141	-
Grant Thornton <sup>3</sup>	835,487	835,487	194,406
Pachulski Stang <sup>3</sup>	425,219	585,209	260,763
Moore & Van Allen <sup>4</sup>	24,736	284,442	27,859
Edwards Angel Palmer & Dodge <sup>4</sup>	-	22,277	-
FTI <sup>4</sup>	19,990	650,635 *	-
Brown Rudnick <sup>4</sup>	-	601,583	61,462
Houlihan Lokey <sup>4</sup>	-	834,138	-
Ashby & Geddes <sup>4</sup>	-	35,015	-
Milbank <sup>4</sup>	-	519,737	459,226
Vinson & Elkins <sup>4</sup>	186,910	530,039	3,157
Weiser <sup>4</sup>	27,051	101,436	-
Aegis <sup>4</sup>	-	55,137	27,255
Stevens and Lee <sup>4</sup>	-	11,929	-
Morris Nichols <sup>4</sup>	-	13,539	-
Jones Walker <sup>5</sup>	30,312	188,517	44,834
Ray Quinney <sup>5</sup>	95,050	346,695	81,216
Gibson Dunn <sup>5</sup>	-	1,058,891	258,433
Mannatt Phelps <sup>5</sup>	86,435	744,947	158,609
	<u>4,041,430</u>	<u>13,722,378</u>	<u>6,321,709</u>
Total Payment to Professionals	<u>\$ 4,041,430</u>	<u>\$ 13,722,378</u>	<u>\$ 6,321,709</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 - 5/31/2009. The Debtors have a significant amount of additional professional fees that have been incurred through 5/31/2009, 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 includes the period 12/22/2008 - 12/31/2008.

5 Special litigation retained counsel.

\* Payment to FTI includes a \$250,000 retainer.

\*\* Amount was adjusted for holdback of the retainer noted in the April Monthly Operating Report.

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 May 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
<b>Sales</b>	301,212	59,050	450	-	-	59,500	5,975	-	2,494	(2,506)	5,963
<b>Cost of sales</b>	298,975	45,015	201	-	-	45,216	(5,144)	-	638	(1,686)	(6,192)
Gross profit	1,237	14,035	249	-	-	14,284	11,119	-	1,856	(820)	12,155
<b>Operating, general, and administrative expenses</b>											
Operating	173	44	1,985	-	-	2,029	-	-	1,807	-	1,807
Marketing and support	528	-	-	-	-	-	-	-	637	-	637
General and administrative	3,722	323	444	-	-	767	2	427	38	-	467
Depreciation, depletion, accretion, and amortization	396	830	1,915	-	-	2,745	-	(105)	1,492	(656)	731
Restructuring items	3,276	(142)	60	-	-	(62)	1,196	-	(381)	-	815
Total expenses	8,095	1,055	4,404	-	-	5,459	1,198	322	3,593	(656)	4,457
Income (loss) from operations	(6,858)	12,980	(4,155)	-	-	8,825	9,921	(322)	(1,737)	(164)	7,698
<b>Other income (expense)</b>											
Interest income	564	247	-	-	-	247	238	-	1	-	239
Interest expense	(763)	(393)	(2,566)	-	-	(2,869)	-	(1,658)	(117)	-	(1,775)
Gain (loss) on disposal of fixed assets	115	-	-	-	-	-	-	-	-	-	-
Gain (loss) from investment in affiliated companies	11,770	-	-	-	-	-	-	-	-	-	-
Other income (expense)	3,695	-	-	-	-	-	(7)	-	(58)	-	(65)
Total other income (expense)	15,391	(66)	(2,566)	-	-	(2,652)	231	(1,658)	(174)	-	(1,601)
Income (loss) before income taxes	8,533	12,894	(6,721)	-	-	6,173	10,152	(1,980)	(1,911)	(164)	6,097
Income tax expense (benefit)	1,937	-	-	-	-	-	2,015	-	-	-	2,015
Net income (loss)	6,596	12,894	(6,721)	-	-	6,173	8,137	(1,980)	(1,911)	(164)	4,082
<b>Restructuring Items Detail</b>											
US Trustee Fees	30	30	30	-	-	60	10	-	-	-	10
Other Professional Fees	3,246	(172)	30	-	-	(142)	1,186	-	(381)	-	805
Dip Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Total Restructuring Items	3,276	(142)	60	-	-	(62)	1,196	-	(381)	-	815

MOR-2 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)  
Statement of Operations  
For the Five Months Ended May 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, LLC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
<b>Sales</b>	1,400,480	246,890	37,719	-	-	284,609	15,119	-	8,172	(2,507)	20,794
<b>Cost of sales</b>	1,395,975	181,466	51,962	-	-	233,428	(2,012)	-	1,104	(1,686)	(2,594)
Gross profit	4,505	65,424	(14,243)	-	-	51,181	17,131	-	7,068	(821)	23,378
<b>Operating, general, and administrative expenses</b>											
Operating	1,055	31	8,832	-	-	8,863	10	-	8,901	1	8,912
Marketing and support	2,746	-	-	-	-	-	-	-	3,286	-	3,286
General and administrative	10,483	1,913	3,601	-	-	5,514	12	1,363	142	-	1,517
Depreciation, depletion, accretion, and amortization	2,133	7,765	9,923	-	-	17,668	-	(529)	7,464	(3,280)	3,655
Restructuring items	10,086	7,419	73	-	-	7,492	1,196	-	5,297	-	6,493
Total expenses	26,503	17,128	22,429	-	-	39,557	1,218	834	25,090	(3,279)	23,863
Income (loss) from operations	(21,998)	48,296	(36,672)	-	-	11,624	15,913	(834)	(18,022)	2,458	(485)
<b>Other income (expense)</b>											
Interest income	1,462	884	-	-	-	884	238	-	3	-	241
Interest expense	(3,904)	(1,289)	(12,883)	-	-	(14,172)	(351)	(7,166)	(229)	-	(7,746)
Gain (loss) on disposal of fixed assets	1,144	-	-	-	-	-	-	-	-	-	-
Gain (loss) from investment in affiliated companies	5,756	-	-	-	-	-	-	-	-	-	-
Other income (expense)	15,037	(405)	(12,883)	-	-	(13,288)	(34)	(7,166)	(276)	-	(310)
Total other income (expense)	19,495	(405)	(12,883)	-	-	(13,288)	(147)	(7,166)	(302)	-	(7,815)
Income (loss) before income taxes	(2,503)	47,891	(49,555)	-	-	(1,664)	15,766	(8,000)	(18,524)	2,458	(8,300)
Income tax expense (benefit)	4,686	-	-	-	-	-	(7,147)	-	-	-	(7,147)
Net income (loss)	(7,189)	47,891	(49,555)	-	-	(1,664)	22,913	(8,000)	(18,524)	2,458	(1,153)
<b>Restructuring Items Detail</b>											
US Trustee Fees	60	43	43	-	-	86	10	-	1	-	11
Other Professional Fees	10,026	7,376	30	-	-	7,406	1,186	-	5,146	-	6,332
Dip Financing Costs	-	-	-	-	-	-	-	-	150	-	150
<b>Total Restructuring Items</b>	10,086	7,419	73	-	-	7,492	1,196	-	5,297	-	6,493

	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 Holdings, LCC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
<b>Current assets</b>											
Cash and cash equivalents	59,882	94,300	(126)	-	-	94,174	733	-	6,394	-	7,127
Trade receivables	106,377	39,562	15,808	-	-	55,370	1,102	-	1,359	-	2,461
Allowance for doubtful accounts (799)											
Notes and other receivables	431,713	159,520	16,381	-	(58,098)	117,803	1,672	-	3,517	(1,692)	3,497
Inventories	16,342	29,398	26,297	-	-	55,695	80,169	-	604	(820)	79,953
Deferred tax asset	9,065	-	-	-	-	-	6,107	-	-	-	6,107
Prepaid expenses	11,842	17,256	6,105	-	-	23,361	228	-	721	-	949
Total current assets	634,422	340,036	64,465	-	(58,098)	346,403	30,011	-	12,595	(2,512)	100,084
<b>Land, buildings, and equipment</b>											
Land and improvements	12,563	3,706	2,595	-	-	6,301	-	-	-	-	-
Buildings, pipelines, and leasehold improvements	21,215	2,292	3,496	-	-	5,788	-	-	-	-	-
Equipment	35,743	161,581	203,666	-	-	365,247	-	(41,060)	613,673	(275,421)	297,192
Construction-in-progress	4,282	2,563	402,591	-	-	405,144	-	(361)	34,598	-	34,227
Less accumulated depreciation, depletion, and amortization	73,803	170,142	612,338	-	-	782,480	-	(41,421)	648,261	(275,421)	331,419
Net land, buildings, and equipment	(32,481)	(76,974)	(44,912)	-	-	(121,896)	-	1,098	(76,079)	51,845	(23,145)
Investment in subsidiaries	41,322	93,168	567,426	-	-	660,594	-	(40,333)	572,183	(223,576)	308,574
Other assets	675,231	(20,363)	34,057	-	20,363	37,478	17,326	530,379	879	(647,705)	-
Other assets	38,817	3,421	665,948	-	(37,735)	1,044,475	456	490,046	585,657	(773,793)	1,335
<b>Total Assets</b>	1,389,792	416,262	1,330,941	-	-	2,136,255	107,793	990,425	585,657	(773,793)	409,703
<b>Liabilities and Shareholders' Equity</b>											
<b>Liabilities Not Subject to Compromise</b>											
Accounts payable	5,700	13,853	1,715	-	-	15,568	143	-	2,996	(1,696)	1,453
Accrued liabilities	19,769	19,619	2,946	-	-	22,565	1,299	8,637	6,284	(4)	16,216
DIP financing agreements	8,917	-	-	-	-	-	-	-	7,500	-	7,500
Other liabilities	-	-	-	-	-	-	-	-	38	-	38
Intercompany Payable	-	-	-	-	-	-	(60)	2,480	796	-	3,196
Total liabilities not subject to compromise	34,386	33,472	4,661	-	-	38,133	1,362	11,117	17,614	(1,690)	28,403
<b>Liabilities Subject to Compromise</b>											
Accounts payable	218,554	57,417	150,855	-	-	208,272	1,413	-	14,176	-	15,589
Accrued liabilities	47,165	7,830	21,965	-	-	28,795	3,254	3,254	4,588	-	7,842
Secured debt	26,455	-	446,964	-	-	446,964	44,414	161,124	-	-	205,538
Unsecured debt	85,518	-	-	-	-	-	-	-	-	-	-
Other liabilities	13,077	5,893	4,654	-	-	10,547	-	-	49	-	49
Intercompany Payable	259,065	13,486	58,098	-	(58,098)	13,486	39,804	51,113	18,851	-	109,768
Deferred tax liability	150,937	-	-	-	-	-	15,568	-	-	-	15,568
Total liabilities subject to compromise	800,771	84,626	682,536	-	(58,098)	707,064	101,199	215,491	37,664	-	354,354
<b>Shareholders' equity</b>											
Common stock	1,155	-	-	-	-	-	100	-	-	-	100
Additional paid-in capital	-	105,000	196,300	-	(196,300)	105,000	55,718	435,203	650,203	(1,085,406)	55,718
Retained earnings	552,577	489,727	(206,663)	-	206,663	489,727	9,414	(171,765)	(119,624)	313,303	31,128
Accumulated other comprehensive income	903	(5,912)	(686)	-	-	(6,798)	-	-	-	-	-
Dividends	-	(280,651)	(10,000)	-	10,000	(280,651)	(60,000)	-	-	-	(60,000)
Total Shareholders' Equity	554,635	288,164	(21,249)	-	20,363	287,278	5,232	263,438	530,379	(772,103)	26,946
<b>Total Liabilities and Shareholders' Equity</b>	1,389,792	416,262	1,330,941	-	(37,735)	2,136,255	107,793	990,425	585,657	(773,793)	409,703

In re Flying J Inc.

Case No.: 08-13384  
Reporting period: May 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.	5,700	-	-	-	-	5,700
08-13381	Big West Oil, LLC	13,850	3	-	-	-	13,853
08-13383	Big West of CA, LLC	1,706	-	8	-	1	1,715
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	143	-	-	-	-	143
08-13380	Longhorn Partners Pipeline, L.P.	2,886	65	45	-	-	2,996
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		24,285	68	53	-	1	24,407

**Wages and Benefits Payable**

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	3,631	-	-	-	-	3,631
08-13381	Big West Oil, LLC	674	-	-	-	-	674
08-13383	Big West of CA, LLC	549	-	-	-	-	549
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	95	-	-	-	-	95
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		4,949	-	-	-	-	4,949

**Property and Sales Taxes Payable**

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	9,348	-	-	-	-	9,348
08-13381	Big West Oil, LLC	15,912	-	-	-	-	15,912
08-13383	Big West of CA, LLC	36	-	-	-	-	36
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	1,252	-	-	-	-	1,252
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		26,548	-	-	-	-	26,548



**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.	132	-	-	-	-	132
08-13381	Big West Oil, LLC	-	-	-	-	-	-
08-13383	Big West of CA, LLC	2,361	-	-	-	-	2,361
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	112	-	-	-	-	112
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	7,274	-	-	-	-	7,274
		9,879	-	-	-	-	9,879

**Other Payables**

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	15,575	-	-	-	-	15,575
08-13381	Big West Oil, LLC	3,033	-	-	-	-	3,033
08-13383	Big West of CA, LLC	-	-	-	-	-	-
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	1,107	-	-	-	-	1,107
08-13380	Longhorn Partners Pipeline, L.P.	13,271	-	-	-	-	13,271
08-13387	Longhorn Pipeline Holdings	3,843	-	-	-	-	3,843
		36,829	-	-	-	-	36,829

**Total Post-Petition Debts**

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	34,386	-	-	-	-	34,386
08-13381	Big West Oil, LLC	33,469	3	-	-	-	33,472
08-13383	Big West of CA, LLC	4,652	-	8	-	1	4,661
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	1,362	-	-	-	-	1,362
08-13380	Longhorn Partners Pipeline, L.P.	17,504	65	45	-	-	17,614
08-13387	Longhorn Pipeline Holdings	11,117	-	-	-	-	11,117
		102,490	68	53	-	1	102,612

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.

**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.	66,911	13,667	(2,313)	661	27,451	106,377
08-13381	Big West Oil, LLC	26,120	2,099	157	-	11,186	39,562
08-13383	Big West of CA, LLC	90	(6)	44	-	15,680	15,808
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	21	1,081	-	1,102
08-13380	Longhorn Partners Pipeline, L.P.	571	(18)	-	-	806	1,359
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>93,692</u>	<u>15,742</u>	<u>(2,091)</u>	<u>1,742</u>	<u>55,123</u>	<u>164,208</u>

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

	<u>Related Party Receivables</u> <sup>1</sup>	<u>Third Party Receivables</u>	<u>Total</u>
Flying J Inc.	7,489	19,962 <sup>2,3</sup>	27,451
Big West Oil, LLC	10,830	356 <sup>3</sup>	11,186
Big West of CA, LLC	2,332	13,348 <sup>3</sup>	15,680
Longhorn Partners Pipeline, L.P.	791	15	806
	<u>21,442</u>	<u>33,681</u>	<u>55,123</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 May 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. In May 2009 Flying J Inc. reported two De Minimis Asset Sales for excess real estate, one in Helena, Montana (\$750,000) and the other in Snowville, Utah (\$28,500).

5. For the reporting period ending May 31, 2010, Longhorn Pipeline Inc. opened a new bank account. Wells Fargo account number 23482500 was opened pursuant to the Escrow Agreement dated May 6, 2009. Funds will be placed in escrow and used to pay pre-petition interest relating to the Merrill Lynch Capital Corporation credit facility.