

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

In re Flying J Inc.

Case No. 08-13384
Reporting period: April 30, 2010

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	
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

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 APRIL 1, 2010 TO APRIL 30, 2010**

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 the monthly and cumulative reporting periods ending April 30, 2010 do not include the results of operations or other detailed information relating to non-debtor subsidiaries.

In re Flying J Inc.

Case No. 08-13384
Reporting period: April 30, 2010

NOTES TO MONTHLY OPERATING REPORT

General:

The following is the 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 California, LLC	08-13383
Big West Transportation, LLC	08-13385
Longhorn Pipeline, Inc.	08-13388
Longhorn Pipeline Holdings, LLC	08-13387
Longhorn Partners Pipeline, L.P.	08-13380

Notes to MOR 1-a:

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

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: April 2010

Banking Institution	Bank Account	31-Mar-10 Beg. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items and Other Reclasses	GL Balance
Wells Fargo Bank	510252612	\$ 10,926,610	\$ 399,082,703	\$ (401,747,938)	\$ 8,261,376	\$ (25,284)	\$ 8,236,092
Wells Fargo Bank	4121811004	\$ -	\$ 216,043,873	\$ (216,043,873)	\$ -	\$ -	\$ -
Wells Fargo Bank	510157050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4124498247	\$ -	\$ 15,507	\$ (15,507)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 5,796,134	\$ (5,796,134)	\$ -	\$ (2,069,253)	\$ (2,069,253)
Wells Fargo Bank	390001451	\$ -	\$ 50,596	\$ (53)	\$ 57,801	\$ 63,541	\$ 57,801
Wells Fargo Bank	4121246763	\$ 7,788	\$ 1,487,376	\$ (1,487,376)	\$ -	\$ -	\$ -
Wells Fargo Bank	510921810	\$ -	\$ 6,056,988	\$ (6,056,988)	\$ -	\$ -	\$ -
Wells Fargo Bank	390005939	\$ -	\$ 367,207,684	\$ (367,207,684)	\$ -	\$ 549,039	\$ 549,039
Wells Fargo Bank	4121810980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	3900030864	\$ -	\$ 30,123,605	\$ (30,123,605)	\$ -	\$ (1,788,928)	\$ (1,788,928)
Wells Fargo Bank	4159690361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759625270	\$ -	\$ 3,600,129	\$ (3,600,129)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ 270,025	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ 508,596	\$ -	\$ (449,916)	\$ 328,705	\$ 31,994	\$ 360,689
Wells Fargo Bank	4121846737	\$ 350,986	\$ 29	\$ -	\$ 350,924	\$ (86)	\$ 350,839
Wells Fargo Bank	500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Wells Fargo Bank	4121897673	\$ 107,862	\$ 291	\$ -	\$ 108,153	\$ (309)	\$ 107,845
Wells Fargo Bank	4121897681	\$ -	\$ 5,056,580	\$ (5,056,580)	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121945190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939995	\$ 94	\$ -	\$ -	\$ 94	\$ (1)	\$ 93
Wells Fargo Bank	4121932230	\$ 900,000	\$ 125,000	\$ -	\$ 1,025,000	\$ (125,251)	\$ 899,749
Wells Fargo Bank	4121932230	\$ 51,013,257	\$ 6,196	\$ -	\$ 51,019,453	\$ 69,215	\$ 51,088,668
Wells Fargo Bank	12989364	\$ 2,001,779	\$ -	\$ -	\$ 2,001,779	\$ -	\$ 2,001,779
Zions Bank	86500360	\$ (605)	\$ 11,565	\$ (10,188)	\$ 791	\$ (27,035)	\$ (26,244)
American Bank	211000992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	350525238	\$ 292	\$ -	\$ (76)	\$ 216	\$ (216)	\$ -
TAB	350404519	\$ 35,082	\$ -	\$ (35,076)	\$ 6	\$ (150)	\$ (144)
TAB	351778285	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1
TAB	810027626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810028830	\$ 42,637	\$ 25,827	\$ -	\$ 68,219	\$ 23,079	\$ 91,297
TAB	45001180	\$ 156	\$ 208	\$ -	\$ 364	\$ 436	\$ 800
TAB	570000083	\$ 3,036	\$ -	\$ -	\$ 3,036	\$ (3,036)	\$ -
TAB	210000001	\$ 284,766	\$ -	\$ -	\$ 284,766	\$ (284,766)	\$ -
TAB	300220035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	300278786	\$ 566	\$ 0	\$ -	\$ 567	\$ (567)	\$ -
TAB	200000123	\$ 431	\$ -	\$ (8)	\$ 424	\$ (424)	\$ -
TAB	350670525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	450011129	\$ 348	\$ -	\$ (153)	\$ 195	\$ 111	\$ 305
TAB	450011183	\$ 767	\$ -	\$ (137)	\$ 630	\$ 965	\$ 1,595
TAB	45001187	\$ 51	\$ 76	\$ -	\$ 127	\$ 88	\$ 215
TAB	45001192	\$ -	\$ 171	\$ -	\$ 171	\$ 20	\$ 191
TAB	45001193	\$ 114	\$ 170	\$ -	\$ 285	\$ 119	\$ 404
TAB	45001194	\$ 159	\$ 65	\$ -	\$ 224	\$ 98	\$ 321
TAB	45001195	\$ 36	\$ 33	\$ -	\$ 69	\$ 155	\$ 223
TAB	45001197	\$ 169	\$ -	\$ (123)	\$ 46	\$ 136	\$ 182
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	750400560	\$ -	\$ 6,201	\$ -	\$ 17,988	\$ (15,489)	\$ 2,908
TAB	870310494	\$ 11,787	\$ -	\$ -	\$ 11,787	\$ (15,489)	\$ 2,500
TAB	870316915	\$ 16,988	\$ -	\$ (16,988)	\$ -	\$ 7,414	\$ 7,414
TAB	870331649	\$ 1,506	\$ 0	\$ -	\$ 1,506	\$ (1,506)	\$ -
Other Reconciling Items		\$ 66,695,169	\$ 1,034,966,786	\$ (1,037,649,043)	\$ 64,012,912	\$ (3,268,265)	\$ 60,744,647
ACH Prefunding/Reimbursements			(17,107,705)		13,007,959		
Less Sweeps and Transfers			(616,728,051)		616,728,051		
Less Non-Debtor and Other			(126,878,465)		128,707,936		
			274,253,165		(279,205,097)		

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: April 2010

Flying J Inc. Cash Activities	Case # 08-13384		
MONTHLY ACTIVITY			
3/31/2010 Beginning Balance			66,695,169
Cash Receipts:			
FJ Wholesale	214,983,357		
Third Party Cards	1,582,609		
Retail Cash	7,574,047		
Admin Reimbursement	16,771,281		
Tax Reimbursement	923,329		
Other Operating	18,103,542		
Total Cash Receipts		274,253,165	
Cash Disbursements:			
Rack Purchases	(222,128,264)		
Other Operating	(20,843,796)		
Total Admin Support	(26,991,700)		
Taxes	(9,087,281)		
Pre-petition Liabilities	(156,056)		
Total Cash Disbursements		(279,205,097)	
Total Net Monthly Activity			(4,951,932)
Pre-funding (net)			4,099,146
Non-Debtors (net)			(1,829,471)
4/30/2010 Ending Balance			64,012,912

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements
Monthly Operating Report: April 2010

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items and Other Releases	GL Balance
Wells Fargo Bank	0410292612	\$ 44,599,689	\$ 6,077,891,597	\$ (6,114,229,950)	\$ 6,265,376	\$ (25,254)	\$ 6,236,092
Wells Fargo Bank	4121847024	\$ -	\$ 2,714,639,222	\$ (2,611,899,272)	\$ -	\$ -	\$ -
Wells Fargo Bank	0514917052	\$ -	\$ 201,352,467	\$ (201,352,467)	\$ -	\$ -	\$ -
Wells Fargo Bank	4121847024	\$ -	\$ 352,467	\$ (352,467)	\$ -	\$ -	\$ -
Wells Fargo Bank	960001451	\$ -	\$ 122,064,898	\$ (122,064,898)	\$ -	\$ (2,969,253)	\$ (2,969,253)
Wells Fargo Bank	300001451	\$ -	\$ 84,342	\$ (84,342)	\$ -	\$ -	\$ -
Wells Fargo Bank	4121247673	\$ -	\$ 24,257,759	\$ (24,257,759)	\$ 57,801	\$ 63,541	\$ 57,801
Wells Fargo Bank	510921810	\$ -	\$ 188,498,444	\$ (188,498,444)	\$ -	\$ -	\$ 63,541
Wells Fargo Bank	300035939	\$ -	\$ 5,148,015,062	\$ (5,148,015,062)	\$ -	\$ (549,039)	\$ 549,039
Wells Fargo Bank	4121810980	\$ -	\$ 100,089,008	\$ (100,089,008)	\$ -	\$ -	\$ -
Wells Fargo Bank	4127011284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600029401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030884	\$ -	\$ 34,480	\$ (34,480)	\$ -	\$ -	\$ -
Wells Fargo Bank	4159890381	\$ -	\$ 501,626,390	\$ (501,626,390)	\$ -	\$ (1,788,928)	\$ (1,788,928)
Wells Fargo Bank	4159895270	\$ -	\$ -	\$ (70,054,670)	\$ -	\$ -	\$ -
Wells Fargo Bank	400048284	\$ -	\$ 70,054,616	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121847024	\$ -	\$ 6,609,485	\$ (6,280,780)	\$ 328,705	\$ 31,984	\$ 360,689
Wells Fargo Bank	4121847024	\$ -	\$ 2,651,407	\$ (2,300,483)	\$ 350,924	\$ (98)	\$ 350,839
Wells Fargo Bank	4121847024	\$ -	\$ 4,302,449	\$ (3,802,449)	\$ 500,000	\$ (308)	\$ 500,000
Wells Fargo Bank	4121897673	\$ -	\$ 142,052	\$ (81,515,593)	\$ 108,153	\$ (308)	\$ 107,845
Wells Fargo Bank	4121897681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121945190	\$ -	\$ 2,185,698	\$ (2,183,592)	\$ 94	\$ (1)	\$ 93
Wells Fargo Bank	4121939395	\$ -	\$ 1,025,000	\$ -	\$ 1,025,000	\$ (125,251)	\$ 899,749
Wells Fargo Bank	4121932230	\$ -	\$ 51,019,453	\$ -	\$ 51,019,453	\$ 69,215	\$ 51,088,668
Wells Fargo Bank	12899354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zions Bank	085800360	\$ -	\$ 2,001,779	\$ (88,169)	\$ 2,001,779	\$ (21,035)	\$ 2,001,779
Zions Bank	067268849	\$ -	\$ 141,888	\$ (98,959)	\$ 42,929	\$ -	\$ 42,929
American Bank	211000692	\$ -	\$ 151,559	\$ (293,447)	\$ 216	\$ (216)	\$ (144)
American Bank	300046519	\$ -	\$ 10,103	\$ (628,960)	\$ 6	\$ (1,591)	\$ (1,585)
American Bank	361178285	\$ -	\$ 403	\$ (400)	\$ -	\$ -	\$ -
American Bank	810027626	\$ -	\$ 1,500	\$ (1,500)	\$ -	\$ -	\$ -
American Bank	810028830	\$ -	\$ 116,482	\$ (47,207)	\$ 68,279	\$ 23,079	\$ 91,297
American Bank	460011180	\$ -	\$ 326	\$ (47,169)	\$ 3,036	\$ 436	\$ 800
American Bank	570000083	\$ -	\$ 2,821	\$ (2,821)	\$ -	\$ (3,036)	\$ -
American Bank	210000071	\$ -	\$ 31,075	\$ (283,484)	\$ 284,766	\$ (284,766)	\$ -
American Bank	300220035	\$ -	\$ 158,545	\$ (141,466)	\$ -	\$ -	\$ -
American Bank	300278786	\$ -	\$ 117,542	\$ (44,883)	\$ 161,556	\$ (567)	\$ 161,556
American Bank	200000123	\$ -	\$ 2,190	\$ (44,938)	\$ 424	\$ (424)	\$ -
American Bank	300670525	\$ -	\$ -	\$ (579)	\$ -	\$ -	\$ -
American Bank	460011129	\$ -	\$ 305	\$ (286,882)	\$ 188	\$ 111	\$ 305
American Bank	460011183	\$ -	\$ 678	\$ (286,882)	\$ 188	\$ 982	\$ 1,985
American Bank	460011183	\$ -	\$ 301,074	\$ (301,122)	\$ 48	\$ 98	\$ 150
American Bank	460011182	\$ -	\$ 174	\$ (302,952)	\$ 171	\$ 19	\$ 19
American Bank	460011183	\$ -	\$ 302,854	\$ (302,854)	\$ -	\$ -	\$ -
American Bank	460011194	\$ -	\$ 613	\$ (304,531)	\$ 224	\$ 98	\$ 321
American Bank	460011195	\$ -	\$ 245	\$ (306,030)	\$ 68	\$ 155	\$ 223
American Bank	460011197	\$ -	\$ 83	\$ (305,729)	\$ 46	\$ 136	\$ 182
American Bank	460010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
American Bank	810013829	\$ -	\$ 7,719	\$ (9,158)	\$ -	\$ -	\$ -
American Bank	750400660	\$ -	\$ 2,280	\$ (3,534)	\$ -	\$ 2,908	\$ 2,908
American Bank	870310494	\$ -	\$ 7,491	\$ (349,410)	\$ 17,988	\$ (15,489)	\$ 2,500
American Bank	870318915	\$ -	\$ 97,540	\$ (281,104)	\$ 7,414	\$ 7,414	\$ 7,414
American Bank	870331649	\$ -	\$ 2,222	\$ (776)	\$ 1,506	\$ (1,506)	\$ 304,703
Other Reconciling Items		\$ 45,405,199	\$ 15,284,165,096	\$ (15,285,587,389)	\$ 64,012,912	\$ (3,288,289)	\$ 60,724,627
ACH Prefund/Reimbursements		\$ -	\$ (282,651,967)	\$ 282,651,967	\$ -	\$ -	\$ -
Less Sweeps and Transfers		\$ -	\$ (8,813,365,052)	\$ 8,813,365,052	\$ -	\$ -	\$ -
Less Non-Deliver and Other		\$ -	\$ (1,920,298,400)	\$ 1,880,185,604	\$ -	\$ -	\$ -
		\$ -	\$ 4,267,269,677	\$ (4,273,384,760)	\$ -	\$ -	\$ -

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements
 Monthly Operating Report: April 2010

Flying J Inc. Cash Activities Case # 08-13384

CUMULATIVE ACTIVITY		
12/31/2008 Beginning Balance		<u>\$ 45,405,199</u>
Cash Receipts:		
F.J. Wholesale	2,933,724,614	
M/S&D DIP Financing	143,912,526	
Third Party Cards	183,189,140	
Retail Cash	135,274,652	
Admin. Reimbursement	327,333,948	
Tax Reimbursement	62,808,961	
Other Operating	420,615,836	
Proceeds From Sale of Subsidiary	59,000,000	
Total Cash Receipts	\$ 4,267,859,677	
Cash Disbursements:		
Rack Purchases	(2,979,208,996)	
M/S&D DIP Financing	(143,912,526)	
Third Party Cards	(183,189,140)	
Total Admin. Support	(433,216,307)	
Taxes	(187,253,005)	
Pre-petition Liabilities	(103,972,797)	
Intercompany Loans	(9,041,627)	
Total Cash Disbursements	\$ (4,279,364,760)	
Total Net Monthly Activity	\$ (11,505,063)	
Preexisting (net)	\$ -	
Non-Debtors (net)	\$ 30,112,796	
4/3/2010 Ending Balance	\$ 64,012,912	

Note: Cash from non-debtor affiliates that flowed through Flying J Inc. in the 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, 2009 and as such created the large cash outflow relating to non-debtors noted above.

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: April 2010

Big West Oil LLC/Big West of California/Big West Transportation, LLC² Cash Activities
Case #08-13381, #08-13383, and #08-13385

Banking Institution	Bank Account	31-Mar-10 Beg. Bal.	Total Receipts	Total Disbursements	30-Apr-10 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	\$ -	\$ -	\$ -	\$ -	\$ (593)	\$ (593)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600024947	\$ 17,742,735	\$ 81,077,980	\$ (88,995,237)	\$ 9,825,477	\$ 2,345,682	\$ 12,171,160
Wells Fargo Bank	0600024962	\$ -	\$ 63,425,812	\$ (63,425,812)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051252	\$ -	\$ 4,338,239	\$ (4,338,239)	\$ -	\$ (2,346,615)	\$ (2,346,615)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500556	\$ -	\$ -	\$ -	\$ -	\$ (448)	\$ (448)
Wells Fargo Bank	23563100	\$ 50,014	\$ 2	\$ -	\$ 50,016	\$ (2)	\$ 50,014
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	13145339	\$ 60,033,459	\$ 7,291	\$ -	\$ 60,040,750	\$ -	\$ 60,040,750
Wells Fargo Bank	4121960017	\$ 194,664	\$ 16	\$ -	\$ 194,680	\$ -	\$ 194,680
Wells Fargo Bank	4121944813	\$ 60,812	\$ 50,004	\$ (53,313)	\$ 57,503	\$ -	\$ 57,503
Wells Fargo Bank	4122003247	\$ 27,106,504	\$ 2,674	\$ (2,222)	\$ 27,106,955	\$ -	\$ 27,106,955
TAB	350404546	\$ 99,012	\$ -	\$ (99,014)	\$ (2)	\$ -	\$ (2)
TAB	200000030	\$ 212	\$ 127,320	\$ -	\$ 127,532	\$ -	\$ 127,532
TAB	350716086	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -
Bear Stems	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stems	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stems	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 12
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 105,287,412	\$ 149,029,338	\$ (156,913,838)	\$ 97,402,911	\$ (1,707)	\$ 97,401,205

ACH Prefunding/Reimbursements

Sweeps and Transfers	\$ (66,650,459)	\$ 66,650,459
Other Adjustment Items	\$ (1,454,620)	\$ 1,454,620
Net Receipts/Disbursements	\$ 80,924,258	\$ (88,808,759)

MONTHLY ACTIVITY

3/31/2010 Beginning Balance

\$ 105,287,412

Cash Receipts:

Fuel Sales
Equipment Sales
Interest Revenue
Total Cash Receipts

	Big West Oil	Big West of California
Fuel Sales	79,933,021	991,237
Equipment Sales	-	-
Interest Revenue	-	-
Total Cash Receipts	79,933,021	991,237

\$ 80,924,258

Cash Disbursements:

Wages & Benefits
Other Operating Disbursements
Taxes
IAG Settlement
Adequate Protection¹
Feedstock Purchases

Wages & Benefits	(1,342,664)	(537,835)
Other Operating Disbursements	(7,994,125)	(3,087,218)
Taxes	(9,014,583)	-
IAG Settlement	-	(39,833)
Adequate Protection ¹	-	(6,637,532)
Feedstock Purchases	(60,154,969)	-
	(78,506,341)	(10,302,418)

\$ (88,808,759)

Monthly Activity

\$ (7,884,501)

ACH Prefunding/Reimbursements

\$ -

Adjustment for Other Items

\$ -

4/30/2010 Ending Balance

\$ 97,402,911

- Adequate Protection payments are shown as Big West of California activity for accounting purposes.
- Big West Transportation, LLC has no bank accounts and nothing to report.

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: April 2010

Big West Oil LLC/Big West of California/Big West Transportation, LLC³ Cash Activities

Case #08-13381, #08-13383, and #08-13385

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Bank of America	4681685390	\$ (2,075,797)	\$ 35,229,306	\$ (33,153,509)	\$ -	\$ -	\$ -
Bank of America	8681685400	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ (593)	\$ (593)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600024947	\$ 14,897,409	\$ 1,380,327,891	\$ (1,385,399,822)	\$ 9,825,477	\$ 2,345,682	\$ 12,171,160
Wells Fargo Bank	0600024962	\$ -	\$ 838,866,338	\$ (838,866,338)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051252	\$ -	\$ 76,676,678	\$ (76,676,678)	\$ -	\$ (2,346,615)	\$ (2,346,615)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500556	\$ -	\$ 77,765	\$ (77,765)	\$ -	\$ (448)	\$ (448)
Wells Fargo Bank	23563100	\$ -	\$ 50,016	\$ -	\$ 50,016	\$ (2)	\$ 50,014
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	13145339	\$ -	\$ 65,040,750	\$ (5,000,000)	\$ 60,040,750	\$ -	\$ 60,040,750
Wells Fargo Bank	4121960017	\$ -	\$ 219,680	\$ (25,000)	\$ 194,680	\$ -	\$ 194,680
Wells Fargo Bank	4121944813	\$ -	\$ 305,019	\$ (247,516)	\$ 57,503	\$ -	\$ 57,503
Wells Fargo Bank	4122003247	\$ -	\$ 27,113,337	\$ (6,382)	\$ 27,106,955	\$ -	\$ 27,106,955
TAB	350404546	\$ 4	\$ 565,914	\$ (565,920)	\$ (2)	\$ -	\$ (2)
TAB	200000030	\$ 125,372	\$ 270,035	\$ (267,875)	\$ 127,532	\$ -	\$ 127,532
TAB	350716086	\$ (4)	\$ 63,796	\$ (63,792)	\$ 0	\$ -	\$ -
Bear Sterns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Sterns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Sterns	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 6,985	\$ 66	\$ (7,051)	\$ -	\$ 12	\$ 12
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 14,861,794	\$ 2,449,234,885	\$ (2,366,693,768)	\$ 97,402,911	\$ (1,707)	\$ 97,401,205
ACH Prefunding/Reimbursements		\$ -	\$ (13,420,470)	\$ 13,417,723			
Sweeps and Transfers		\$ -	\$ (1,059,603,373)	\$ 1,059,603,373			
Other Adjustment Items		\$ -	\$ (58,428,341)	\$ 49,285,555			
Net Receipts/Disbursements		\$ -	\$ 1,317,782,701	\$ (1,244,387,117)			

CUMULATIVE ACTIVITY

12/31/2008 Beginning Balance

\$ 14,861,794

Cash Receipts:

	Big West Oil	Big West of California
Fuel Sales	1,213,234,896	72,323,010
Emission reduction Credit Sale	12,106,637	-
Equipment Sales	-	20,080,600
Interest Revenue	37,558	-
Total Cash Receipts	1,225,379,091	92,403,610

1,317,782,701

Cash Disbursements:

Wages & Benefits	(19,757,489)	(13,988,772)
Other Operating Disbursements	(80,906,346)	(52,372,807)
Taxes	(156,324,684)	(13,735,262)
Turnaround	-	(2,825,827)
IAG Settlement	-	(12,188,433)
Pre-petition Payments	-	(405,431)
Adequate Protection ²	-	(41,330,254)
Feedstock Purchases	(840,539,820)	(10,011,991)
	(1,097,528,340)	(146,858,777)

(1,244,387,117)

Monthly Activity

\$ 73,395,584

ACH Prefunding/Reimbursements

\$ 2,747

Adjustment for Other Items¹

\$ 9,142,786

4/30/2010 Ending Balance

\$ 97,402,911

1. Included in the "Adjustment for Other Items" category is a January, 2009 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 April 30, 2010.

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

3. Big West Transportation, LLC has no bank accounts and nothing to report.

MOR 1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: April 2010

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

Banking Institution	Bank Account	31-Mar-10 End. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items	GL Balance
JPMorgan Chase	1887237731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPMorgan Chase	662643030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 151,810	\$ -	\$ (651)	\$ 151,159	\$ -	\$ 151,159
Wells Fargo Bank, NA (security deposit)	23470201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (indemnity escrow)	23556800	\$ 5,000,978	\$ 305	\$ (1,283)	\$ 5,000,000	\$ -	\$ 5,000,000
Wells Fargo Bank, NA (property tax escrow)	23470203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (general escrow)	23470204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (property tax escrow)	23622101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (custody account)	23622100	\$ 18,154,233	\$ 1,108	\$ -	\$ 18,155,341	\$ -	\$ 18,155,341
		\$ 23,307,021	\$ 1,413	\$ (1,934)	\$ 23,306,500	\$ -	\$ 23,306,500
Sweeps and Transfers			\$ -	\$ -			
Net Receipts/Disbursements			\$ 1,413	\$ (1,934)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	31-Mar-10 End. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 97,901	\$ -	\$ (373)	\$ 97,529	\$ -	\$ 97,529
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121641690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	13145313	\$ 33,714,688	\$ 4,095	\$ -	\$ 33,718,783	\$ -	\$ 33,718,783
		\$ 33,812,590	\$ 4,095	\$ (373)	\$ 33,816,312	\$ -	\$ 33,816,312
Sweeps and Transfers			\$ -	\$ -			
Net Receipts/Disbursements			\$ 4,095	\$ (373)			

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

3/31/2010 Ending Balance			<u>57,119,611</u>
Cash Receipts:	<u>LPP</u>	<u>LPI</u>	
Other	1,413	4,095	
Total Cash Receipts	<u>1,413</u>	<u>4,095</u>	<u>5,508</u>
Cash Disbursements:			
Other	(1,934)	(373)	
Total Cash Disbursements	<u>(1,934)</u>	<u>(373)</u>	<u>(2,307)</u>
Total Net Monthly Activity			<u>3,201</u>
4/30/2010 Ending Balance			<u>\$ 57,122,812</u>

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: April 2010

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

Banking Institution	Bank Account	31-Dec-08 End. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items and Other Reclases	GL Balance
JPMorgan Chase	1887237731	\$ 1,470,939	\$ 540,717,701	\$ (542,188,641)	\$ -	\$ -	\$ -
JPMorgan Chase	662643030	\$ -	\$ 19,388,578	\$ (19,388,578)	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ -	\$ 7,459,622	\$ (7,459,622)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482780	\$ -	\$ 1,930,757	\$ (1,930,757)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 13	\$ 26,547,800	\$ (26,396,653)	\$ 151,159	\$ -	\$ 151,159
Wells Fargo Bank, NA (security deposit)	23470201	\$ -	\$ 12,500,000	\$ (12,500,000)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (indemnity escrow)	23556800	\$ -	\$ 10,009,745	\$ (5,009,745)	\$ 5,000,000	\$ -	\$ 5,000,000
Wells Fargo Bank, NA (property tax escrow)	23470203	\$ -	\$ 2,127,928	\$ (2,127,928)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (general escrow)	23470204	\$ -	\$ 225,749,450	\$ (225,749,450)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (property tax escrow)	23622101	\$ -	\$ 2,128,938	\$ (2,128,938)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (custody account)	23622100	\$ -	\$ 230,821,608	\$ (212,666,267)	\$ 18,155,341	\$ -	\$ 18,155,341
		\$ 1,470,952	\$ 1,079,382,126	\$ (1,057,546,578)	\$ 23,306,500	\$ -	\$ 23,306,500
Sweeps and Transfers			\$ (811,596,541)	\$ 811,596,541			
Net Receipts/Disbursements			\$ 267,785,585	\$ (245,950,037)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	31-Dec-08 End. Bal.	Total Receipts	Total Disbursements	30-Apr-10 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 28,698	\$ 66,053,361	\$ (65,984,530)	\$ 97,529	\$ -	\$ 97,529
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ 502,008	\$ (502,008)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121641690	\$ -	\$ 58,003,460	\$ (58,003,460)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	13145313	\$ -	\$ 33,718,963	\$ (180)	\$ 33,718,783	\$ -	\$ 33,718,783
		\$ 28,698	\$ 158,277,792	\$ (124,490,178)	\$ 33,816,312	\$ -	\$ 33,816,312
Sweeps and Transfers			\$ (103,775,419)	\$ 103,775,419			
Net Receipts/Disbursements			\$ 54,502,373	\$ (20,714,759)			

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

12/31/2008 Ending Balance

1,499,650

Cash Receipts:

	LPP	LPI	
Tariff Revenue	8,368,000	-	
Transmix Sold	5,962,000	-	
Liquid Product Sales	1,705,000	17,225,884	
DIP Financing	7,350,000	-	
Security Deposit (For Longhorn Sale)	12,500,000	-	
Proceeds from Asset Sale	226,381,000	34,484,116	
Other	5,519,585	2,792,373	
Total Cash Receipts	267,785,585	54,502,373	\$ 322,287,958

Cash Disbursements:

Magellan Fees and Expenses	(6,226,000)	-	
Transmix Payment to Shippers (prior month)	(7,214,000)	-	
Maintenance Expenses	(13,934,000)	(1,082,304)	
Salaries & Benefits	(2,036,342)	(79,111)	
Insurance	(363,000)	-	
Liquid Product Purchases	-	(15,192,000)	
Other	(214,442,695)	(3,158,344)	
Interest	(1,734,000)	(1,203,000)	
Total Cash Disbursements	(245,950,037)	(20,714,759)	(266,664,796)
Total Net Monthly Activity			55,623,161

4/30/2010 Ending Balance

\$ 57,122,811

MOR-1B Schedule of Professional Services Paid¹

Name	Amount Paid Current Month	Total Paid to Date	Total Incurred and Unpaid ²
Kirkland and Ellis	1,581,832	20,469,557	1,281,481
Young Conaway	81,988	950,436	27,973
Blackstone	428,464	3,211,343	48,678
Zolfo Cooper	1,323,767	7,514,051	1,000,458
Epiq	155,570	1,086,430	55,046
Grant Thornton ³	562,952	5,062,344	904,754
Pachulski Stang ³	77,412	1,835,333	91,276
Moore & Van Allen ⁴	7,536	453,707	3,846
Edwards Angell Palmer & Dodge ⁴	-	30,768	-
FTI ⁴	14,048	1,049,297 *	(250,000)
Brown Rudnick ⁴	101,691	1,270,954	(13)
Houlihan Lokey ⁴	150,418	2,513,919	150,138
Ashby & Geddes ⁴	15,414	78,772	-
Milbank ⁴	-	1,582,075	-
Vinson & Elkins ⁴	-	1,091,239	3,158
Morris Nichols ⁴	-	27,045	13,557
Jones Walker ⁵	42,580	662,836	349,482
Ray Quinney ⁵	11,152	701,180	189,272
Gibson Dunn ⁵	90,052	3,355,355	795,543
Mannatt Phelps ⁵	252,495	3,291,682	833,856
Sonnenschein Nath & Rosenthal ⁵	-	425,737	48,089
Total Payment to Professionals	<u>\$ 4,897,371</u>	<u>\$ 56,892,631</u>	<u>\$ 5,549,045</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 - 4/30/2010. The Debtors have a significant amount of additional professional fees that have been incurred through 4/30/2010, but which have not yet 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 (Fying J Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the One Month Ended April 30, 2010
(\$ in thousands)

	Fying J Inc.	Big West Oil, LLC	Big West of California, LLC	Big West Transportation, LLC	Big West Oil Eliminations	Big West Oil, LLC Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LCC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Sales	210,784	74,578	2	-	-	74,578	-	-	-	-	-
Cost of sales	210,308	59,054	-	-	-	59,054	-	-	-	-	-
Gross profit	476	15,524	2	-	-	15,524	-	-	-	-	-
Operating, general, and administrative expenses											
Operating	234	157	2,896	-	-	3,053	-	-	-	-	-
Marketing and support	214	-	17	-	-	860	-	-	69	-	69
General and administrative	2,914	843	7	-	-	826	-	-	-	-	192
Depreciation, depletion, accretion, and amortization	289	819	-	-	-	700	-	-	192	-	192
Restructuring items	1,696	700	-	-	-	5,439	-	-	261	-	261
Total expenses	5,357	2,519	2,920	-	-	10,085	-	-	261	-	261
Income (loss) from operations	(4,881)	13,003	(2,918)	-	-	5,439	-	-	(261)	-	(261)
Other income (expense)											
Interest income	(114)	626	-	-	-	626	4	-	-	-	4
Interest expense	(164)	(182)	(2,954)	-	-	(3,138)	697	(1,609)	1,112	-	204
Gain (loss) on disposal of fixed assets	74	-	-	-	-	-	-	-	-	-	-
Gain (loss) from investment in affiliated companies	11,828	-	-	-	-	33	-	-	-	-	-
Other income (expense)	2,383	-	33	-	-	-	-	-	-	-	-
Gain on sale of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Total other income (expense)	14,017	444	(2,921)	-	-	(2,477)	701	(1,609)	1,112	-	208
Income (loss) before income taxes	9,136	13,447	(5,839)	-	-	7,608	701	(1,609)	851	-	(59)
Income tax expense (benefit)	3,231	-	-	-	-	-	124	-	-	-	124
Net income (loss)	5,905	13,447	(5,839)	-	-	7,608	577	(1,609)	851	-	(177)
Restructuring items Detail											
Other Professional Fees	1,696	700	-	-	-	700	-	-	192	-	192
Bank Fees	-	-	-	-	-	-	-	-	-	-	-
Dip Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Total Restructuring items	1,696	700	-	-	-	700	-	-	192	-	192

MOR-2 Special Purpose Consolidating Statement (Fying J Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the Sixteen Months Ended April 30, 2010
(\$ in thousands)

	Fying J Inc.	Big West Oil, LLC	Big West of California, LLC	Big West Transportation, LLC	Big West Oil Eliminations	Big West Oil LLC Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LLC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Sales	3,664,087	1,041,516	46,709	-	-	1,088,225	104,045	-	10,069	(4,692)	1,084,222
Cost of sales	3,655,205	854,689	55,772	-	-	910,441	82,599	-	1,709	(4,665)	79,643
Gross profit	8,882	186,847	(9,063)	-	-	177,784	21,446	-	8,360	(27)	29,779
Operating, general, and administrative expenses											
Operating	3,160	2,265	50,174	-	-	52,439	32	-	12,895	(27)	12,900
Marketing and support	7,476	-	-	-	-	-	-	-	5,640	-	5,640
General and administrative	42,049	8,473	9,035	-	-	17,508	302	142	7,221	-	7,665
Depreciation, depletion, accretion, and amortization	6,073	17,296	24,995	-	-	41,791	-	(827)	10,428	(4,592)	5,009
Restructuring items	31,903	20,369	-	-	-	20,369	4,371	-	10,311	-	14,682
Total expenses	90,661	48,403	83,704	-	-	132,107	4,705	(685)	46,295	(4,619)	45,896
Income (loss) from operations	(81,779)	138,444	(92,767)	-	-	45,677	16,741	685	(38,135)	4,592	(16,117)
Other income (expense)											
Interest income	2,216	5,954	-	-	-	5,954	1,799	-	91	-	1,890
Interest expense	(12,189)	(4,376)	(42,516)	-	-	(47,092)	4,061	(27,518)	6,309	-	(17,148)
Gain (loss) on disposal of fixed assets	820	-	(498,589)	-	-	(498,589)	-	12,857	(318,974)	222,285	(63,892)
Gain (loss) from investment in affiliated companies	(488,131)	-	12,104	-	-	12,104	-	-	(297)	-	(398)
Other income (expense)	41,857	-	81	-	-	81	(41)	-	(312,871)	-	(99,448)
Gain on sale of fixed assets	-	-	-	-	-	-	5,819	(14,661)	-	222,285	-
Total other income (expense)	(455,627)	1,378	(628,920)	-	-	(627,542)	5,819	(14,661)	(312,871)	222,285	(99,448)
Income (loss) before income taxes	(537,406)	139,822	(621,687)	-	-	(481,865)	22,560	(13,976)	(351,006)	226,867	(115,565)
Income tax expense (benefit)	(190,241)	-	-	-	-	-	(43,110)	-	-	-	(43,110)
Net income (loss)	(347,165)	139,822	(621,687)	-	-	(481,865)	68,670	(13,976)	(351,006)	226,867	(72,455)
Restructuring Items Detail											
Other Professional Fees	31,654	20,369	-	-	-	20,369	4,371	-	10,161	-	14,532
Bank Fees	249	-	-	-	-	-	-	-	150	-	150
Dip Financing Costs	-	-	-	-	-	-	-	-	10,311	-	10,311
Total Restructuring Items	31,903	20,369	-	-	-	20,369	4,371	-	10,311	-	14,682

MOR-3 Special Purpose Consolidating Statement (Filing J Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
 Balance Sheet
 As of April 30, 2010
 (\$ in thousands)

	Filing J Inc.	Big West Oil, LLC	Big West of California, LLC	Big West Transportation, LLC	Big West Oil Eliminations	Big West Oil LLC Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LLC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Inc. Consolidated
Current assets											
Cash and cash equivalents	60,745	70,245	27,157	-	-	97,402	33,817	-	23,306	-	57,123
Trade receivables	95,399	41,368	14,730	-	-	56,098	1,081	-	806	-	1,887
Allowance for doubtful accounts	(198)	-	-	-	-	-	-	-	-	-	-
Notes and other receivables	347,133	235,161	8,250	-	(120,509)	122,902	52,090	-	212,407	(221,805)	42,692
Inventories	3,210	57,043	17,632	-	-	74,675	6,107	-	-	-	6,107
Deferred tax asset	8,275	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	19,040	19,040	4,702	-	-	23,742	93,095	-	51	(221,805)	51
Total current assets	637,442	422,857	72,471	-	(120,509)	374,819	374,819	-	236,570	(221,805)	107,860
Land, buildings, and equipment											
Land and improvements	12,847	3,706	2,463	-	-	6,169	-	-	-	-	-
Buildings, pipelines, and leasehold improvements	19,195	2,292	514	-	-	2,806	-	-	-	-	-
Equipment	32,908	171,491	30,749	-	-	202,240	-	-	-	-	-
Construction-in-progress	4,033	1,867	30,000	-	-	31,867	-	-	-	-	-
Less accumulated depreciation, depletion, and amortization	(68,983)	(179,356)	(63,726)	-	-	(243,082)	-	-	-	-	-
Net land, buildings, and equipment	36,096	(95,581)	63,726	-	-	(85,581)	-	-	-	-	-
Investment in subsidiaries	118,005	(592,498)	6,278	-	592,498	12,562	(321,134)	197,896	-	123,238	-
Other assets	40,253	6,284	142,475	-	-	544,892	(228,039)	197,896	236,570	(98,567)	107,860
Total Assets	831,786	(69,582)	142,475	-	471,989	544,892	(228,039)	197,896	236,570	(98,567)	107,860
Liabilities and Shareholders' Equity											
Liabilities Not Subject to Compromise											
Accounts payable	15,627	10,710	915	-	-	11,625	-	-	11	-	11
Accrued liabilities	12,490	14,447	245	-	-	14,692	(13)	-	6,212	-	6,199
Other liabilities	-	69	-	-	-	69	-	-	-	-	-
Deferred tax liability	-	-	-	-	-	-	-	-	-	-	-
Intercompany Payable	-	-	62,411	-	(62,411)	-	-	-	-	(221,805)	-
Total liabilities not subject to compromise	28,117	25,226	63,571	-	(62,411)	26,386	(13)	221,805	6,223	(221,805)	6,210
Liabilities Subject to Compromise											
Accounts payable	138,538	55,733	144,794	-	-	200,527	-	-	11,286	-	11,286
Accrued liabilities	33,088	11,039	20,306	-	-	31,345	1,413	-	2,315	-	3,728
Secured debt	24,053	-	444,214	-	-	444,214	-	-	-	-	-
Unsecured debt	85,518	-	-	-	-	-	-	-	-	-	-
Other liabilities	10,479	5,980	4,876	-	-	10,856	38,804	-	18,851	-	109,768
Intercompany Payable	252,304	13,486	58,098	-	(58,098)	13,486	21,228	-	21,228	-	21,228
Deferred tax liability	36,295	-	-	-	-	-	62,445	-	32,452	-	32,452
Total liabilities subject to compromise	590,235	86,238	672,288	-	(58,098)	700,428	62,445	51,113	146,010	-	146,010
Shareholders' equity											
Common stock	1,155	-	-	-	-	-	100	-	-	-	100
Additional paid-in capital	-	105,000	186,300	-	(196,300)	105,000	55,718	435,203	630,203	(1,085,406)	55,718
Retained earnings	211,376	9,526	(778,798)	-	778,798	9,526	(286,289)	(510,225)	(452,308)	1,208,644	(40,178)
Accumulated other comprehensive income	903	(4,921)	(888)	-	-	(5,807)	(60,000)	-	-	-	(60,000)
Dividends	-	(280,651)	(1,000)	-	10,000	(280,651)	(230,471)	(75,022)	197,895	(98,567)	(44,580)
Total Shareholders' Equity	213,434	(181,046)	(110,000)	-	592,498	(181,932)	(228,039)	(75,022)	236,570	(98,567)	(107,860)
Total Liabilities and Shareholders' Equity	831,786	(69,582)	142,475	-	471,989	544,892	(228,039)	197,896	236,570	(98,567)	107,860

In re Flying J Inc.

Case No.: 08-13384
Reporting period: April 30, 2010

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.	15,546	81	-	-	-	15,627
08-13381	Big West Oil, LLC	10,356	354	-	-	-	10,710
08-13383	Big West of CA, LLC	889	26	-	-	-	915
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	11	-	-	-	-	11
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>26,802</u>	<u>461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,263</u>

Wages and Benefits Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	4,555	-	-	-	-	4,555
08-13381	Big West Oil, LLC	1,434	-	-	-	-	1,434
08-13383	Big West of CA, LLC	510	-	-	-	-	510
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>6,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,499</u>

Property and Sales Taxes Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	2,696	-	-	-	-	2,696
08-13381	Big West Oil, LLC	9,806	-	-	-	-	9,806
08-13383	Big West of CA, LLC	(475)	-	-	-	-	(475)
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>12,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,027</u>

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.	127	-	-	-	-	127
08-13381	Big West Oil, LLC	-	-	-	-	-	-
08-13383	Big West of CA, LLC	210	-	-	-	-	210
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>337</u>

Other Payables¹

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	5,112	-	-	-	-	5,112
08-13381	Big West Oil, LLC	3,276	-	-	-	-	3,276
08-13383	Big West of CA, LLC	62,411	-	-	-	-	62,411
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	(13)	-	-	-	-	(13)
08-13380	Longhorn Partners Pipeline, L.P.	6,212	-	-	-	-	6,212
08-13387	Longhorn Pipeline Holdings	221,805	-	-	-	-	221,805
		<u>298,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>298,803</u>

Total Post-Petition Debts¹

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	28,036	81	-	-	-	28,117
08-13381	Big West Oil, LLC	24,872	354	-	-	-	25,226
08-13383	Big West of CA, LLC	63,545	26	-	-	-	63,571
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	(13)	-	-	-	-	(13)
08-13380	Longhorn Partners Pipeline, L.P.	6,223	-	-	-	-	6,223
08-13387	Longhorn Pipeline Holdings	221,805	-	-	-	-	221,805
		<u>344,468</u>	<u>461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>344,929</u>

Note: Certain pre-petition items are included in the debts listed above, which have been approved for payment by the Bankruptcy Court.

1. Other payables include payables between debtors. Big West of California includes a payable to Big West Oil, LLC in the amount of \$62,411,000. Longhorn Pipeline Holdings includes a payable to Longhorn Partners Pipeline, L.P. in the amount of \$221,805,000.

In Re Flying J Inc.

Case No.: 08-13384
Reporting period: April 30, 2010

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.	75,923	241	(117)	-	19,352	95,399
08-13381	Big West Oil, LLC	27,679	34	-	-	13,655	41,368
08-13383	Big West of CA, LLC	36	-	-	-	14,694	14,730
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	1,081	1,081
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	806	806
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>103,638</u>	<u>275</u>	<u>(117)</u>	<u>-</u>	<u>49,588</u>	<u>153,384</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.	2,493	16,859 ^{2,3}	19,352
Big West Oil, LLC	13,319	336 ³	13,655
Big West of CA, LLC	2,421	12,273 ³	14,694
Longhorn Pipeline, Inc.	1,081	-	1,081
Longhorn Partners Pipeline, L.P.	-	806	806
	<u>19,314</u>	<u>30,274</u>	<u>49,588</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 April 30, 2010.

2. Included in this balance is an outstanding receivable from Reliance Industries Limited for approximately \$9.8 million. Currently Flying J has taken a reserve for approximately \$6.7 million against the Reliance Industries receivable. In the coming months, this reserve will increase to approximately \$8.3 million based on settlement agreement with Reliance Industries.

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.

In re Flying J Inc.

Case No. 08-13384
Reporting period: April 30, 2010

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