

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

In re Flying J Inc.

Case No. 08-13384
Reporting period: December 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	
Debtor Questionnaire	MOR-5	X		

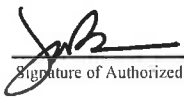
I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date



Signature of Authorized Individual

03/15/10

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 DECEMBER 1, 2009 TO DECEMBER 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 the monthly and cumulative reporting periods ending December 31, 2009 do not include the results of operations or other detailed information relating to non-debtor subsidiaries.

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: December 2009

Flying J Inc. Cash Activities Case # 08-13384

Banking Institution	Bank Account	30-Nov-09 Beg. Bal.	Total Receipts	Total Disbursements	31-Dec-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank	0510252612	\$ 28,085,420	\$ 424,202,457	\$ (390,054,261)	\$ 62,233,615	\$ 203,364	\$ 62,436,979
Wells Fargo Bank	4121811004	\$ -	\$ 196,355,193	\$ (198,355,193)	\$ -	\$ (45,000)	\$ (45,000)
Wells Fargo Bank	0510157050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4124499247	\$ -	\$ 30,204	\$ (30,204)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 6,001,995	\$ (6,001,995)	\$ -	\$ (1,751,561)	\$ (1,751,561)
Wells Fargo Bank	390001451	\$ 5,525	\$ 6,500	\$ (664)	\$ 5,692	\$ (14,067)	\$ (8,375)
Wells Fargo Bank	4121246763	\$ -	\$ 1,542,490	\$ (1,542,490)	\$ -	\$ 69,557	\$ 69,557
Wells Fargo Bank	510921810	\$ -	\$ 6,292,214	\$ (6,292,214)	\$ -	\$ -	\$ -
Wells Fargo Bank	390005939	\$ -	\$ 346,084,666	\$ (346,084,666)	\$ -	\$ 1,304,982	\$ 1,304,982
Wells Fargo Bank	4121810980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4199890361	\$ -	\$ 33,637,389	\$ (33,637,389)	\$ -	\$ (1,836,175)	\$ (1,836,175)
Wells Fargo Bank	4799829270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048581	\$ -	\$ 6,507,069	\$ (6,507,069)	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ 342,980	\$ 330,015	\$ (294,087)	\$ 378,907	\$ 150,000	\$ 528,907
Wells Fargo Bank	4121846737	\$ 350,779	\$ 30	\$ -	\$ 350,809	\$ -	\$ 350,809
Wells Fargo Bank	4121887665	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Wells Fargo Bank	4121887673	\$ 140,697	\$ 12	\$ -	\$ 140,709	\$ -	\$ 140,709
Wells Fargo Bank	4121887681	\$ 199,627	\$ 7,831,265	\$ (7,831,265)	\$ 199,627	\$ -	\$ 199,627
Wells Fargo Bank	4121939867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121945190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939995	\$ 93	\$ -	\$ -	\$ 93	\$ -	\$ 93
Wells Fargo Bank	4121932230	\$ 900,000	\$ 1,228	\$ -	\$ 900,000	\$ (1,961)	\$ 898,039
Zions Bank	086500360	\$ 2,000,000	\$ -	\$ -	\$ 2,001,228	\$ (1,228)	\$ 2,000,000
American Bank	067369949	\$ 1,207	\$ -	\$ (574)	\$ 633	\$ 10,837	\$ 11,470
American Bank	211000892	\$ 165,159	\$ -	\$ (165,159)	\$ -	\$ -	\$ -
TAB	350525238	\$ 120	\$ 466	\$ (75)	\$ 445	\$ (45)	\$ 399
TAB	35004519	\$ (343)	\$ -	\$ -	\$ 123	\$ -	\$ 123
TAB	391778285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810027626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810028830	\$ 62,647	\$ 14,660	\$ -	\$ 77,307	\$ 13,990	\$ 91,297
TAB	450011180	\$ 922	\$ -	\$ (701)	\$ 221	\$ 165	\$ 386
TAB	570000083	\$ 3,036	\$ -	\$ -	\$ 3,036	\$ (3,036)	\$ -
TAB	210000001	\$ 357,401	\$ 12,896	\$ -	\$ 370,297	\$ (281,629)	\$ 88,668
TAB	300220035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	300278786	\$ 217	\$ 1,306	\$ -	\$ 1,523	\$ (1,523)	\$ -
TAB	200000123	\$ 461	\$ -	\$ (8)	\$ 453	\$ (454)	\$ -
TAB	390905223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	450011129	\$ 679	\$ -	\$ (679)	\$ -	\$ 671	\$ 671
TAB	450011183	\$ 1,815	\$ -	\$ (1,174)	\$ 641	\$ 427	\$ 1,068
TAB	450011187	\$ 503	\$ -	\$ (470)	\$ 34	\$ (82)	\$ (48)
TAB	450011192	\$ 447	\$ -	\$ (334)	\$ 113	\$ 102	\$ 215
TAB	450011193	\$ 485	\$ -	\$ (252)	\$ 233	\$ 141	\$ 374
TAB	450011194	\$ 389	\$ -	\$ (125)	\$ 264	\$ -	\$ 264
TAB	450011195	\$ 463	\$ -	\$ (289)	\$ 174	\$ 169	\$ 343
TAB	450011197	\$ 55	\$ 12	\$ -	\$ 67	\$ 49	\$ 116
TAB	450010085	\$ 2,531	\$ 1,026	\$ -	\$ 3,557	\$ (3,557)	\$ -
TAB	750400560	\$ -	\$ -	\$ -	\$ -	\$ 2,935	\$ 2,935
TAB	870310494	\$ 28,521	\$ -	\$ (2,472)	\$ 26,049	\$ (23,549)	\$ 2,500
TAB	870316915	\$ 13,417	\$ 8,981	\$ -	\$ 22,397	\$ 3,629	\$ 26,026
TAB	870331649	\$ 1,504	\$ -	\$ (716)	\$ 788	\$ (789)	\$ -
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ 59,000	\$ 59,000
		\$ 33,166,758	\$ 1,030,856,221	\$ (996,804,248)	\$ 67,218,636	\$ (2,142,871)	\$ 65,075,766

ACH Prefunding/Reimbursements (16,812,993)
Less Sweeps and Transfers (585,986,562)
Less Non-Debtor and Other (117,548,801)
307,495,865

16,812,993
588,986,562
129,028,163
(261,964,625)

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: December 2009

Flying J Inc. Cash Activities Case # 08-13384

MONTHLY ACTIVITY

11/30/2009 Beginning Balance

33,166,758

Cash Receipts:

FJ Wholesale
Third Party Cards
Retail Cash
Admin Reimbursement
Tax Reimbursement
Other Operating
Proceeds From Sale of Subsidiary
Total Cash Receipts

181,270,392
11,703,251
7,573,961
26,472,927
888,640
20,584,694
59,000,000

307,495,865

Cash Disbursements:

Rack Purchases
Other Operating
Total Admin Support
Taxes
Pre-petition Liabilities
Total Cash Disbursements
Total Net Monthly Activity

(203,386,249)
(19,322,962)
(31,650,953)
(7,525,461)
(79,000)

(261,964,625)

45,531,240

Prefunding (net)
Non-Debtors (net)

(11,479,362)

12/31/2009 Ending Balance

67,218,636

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: December 2009

Flying J Inc. Cash Activities Case # 08-13384

CUMULATIVE ACTIVITY		
12/31/2009 Beginning Balance		45,405,198
Cash Receipts:		
FJ Wholesale	2,170,225,133	
ML/S&D DIP Financing	145,912,526	
Third Party Cards	138,027,136	
Retail Cash	102,184,430	
Admin. Reimbursement	253,348,654	
Tax Reimbursement	58,930,651	
Other Operating	350,502,172	
Proceeds From Sale of Subsidiary	59,000,000	
Total Cash Receipts	3,278,130,702	
Cash Disbursements:		
Rack Purchases	(2,188,486,786)	
ML/S&D DIP Financing	(149,567,842)	
Other Operating	(332,592,842)	
Total Admin Support	(336,563,090)	
Taxes	(158,023,328)	
Pre-petition Liabilities	(97,859,096)	
Intercompany Loans	(9,041,627)	
Total Cash Disbursements	(3,271,934,581)	
Total Net Monthly Activity		6,196,121
Prefunding (net)		0
Non-Debtor's (net)		15,617,317
12/31/2009 Ending Balance		67,218,636

Note: Cash from non-debtor affiliates that flows 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 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 - December 2009

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

Banking Institution	Bank Account	30-Nov-09 Beg. Bal.	Total Receipts	Total Disbursements	31-Dec-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	\$ -	\$ -	\$ -	\$ -	\$ (593)	\$ (593)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ 1,583	\$ 1,583
Wells Fargo Bank	0600024647	\$ 25,619,616	\$ 104,202,436	\$ (108,503,053)	\$ 21,318,999	\$ 2,502,598	\$ 22,042,788
Wells Fargo Bank	0600024662	\$ -	\$ 85,908,183	\$ (85,909,183)	\$ -	\$ 2,039,118	\$ 3,947,161
Wells Fargo Bank	9600051252	\$ -	\$ 3,376,117	\$ (3,976,117)	\$ -	\$ (2,718,339)	\$ (2,185,275)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ (3,858)	\$ (3,858)
Wells Fargo Bank	4759500556	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ (50,000)
Wells Fargo Bank	23563100	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Wells Fargo Bank	13839898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	13146539	\$ 50,000,000	\$ -	\$ -	\$ 50,016,134	\$ (1,910)	\$ 50,016,134
Wells Fargo Bank	4121980017	\$ -	\$ 168,617	\$ -	\$ 169,617	\$ -	\$ 169,604
Wells Fargo Bank	4121944813	\$ 55,000	\$ 50,004	\$ (46,466)	\$ 58,548	\$ -	\$ 58,544
Wells Fargo Bank	4122003247	\$ -	\$ 12,106,637	\$ -	\$ 12,106,637	\$ -	\$ 12,106,637
TAB	350404546	\$ (8)	\$ 412	\$ -	\$ 404	\$ -	\$ 127,034
TAB	200000030	\$ 126,906	\$ 128	\$ -	\$ 127,034	\$ -	\$ 127,034
TAB	350716086	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ 0
Bear Stearns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stearns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stearns	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 7,046	\$ -	\$ -	\$ 7,046	\$ -	\$ 7,047
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 7,047
		\$ 75,858,560	\$ 206,430,669	\$ (198,434,809)	\$ 83,854,421	\$ 1,768,859	\$ 86,287,469

ACH Prefunding/Reimbursements	101,030,926	\$
Sweeps and Transfers	\$ 1,30,912	\$
Other Adjustment Items	\$ (1,31,469)	\$
Net Receipts/Disbursements	\$ 106,530,655	\$ (98,535,351)

MONTHLY ACTIVITY
11/30/2009 Beginning Balance

Big West Oil **\$ 75,858,560**
 Big West of California **\$ -**

Cash Receipts:
 Fuel Sales
 Emission Reduction Credit Sale
 Interest Revenue

Big West Oil
 94,407,884
 12,106,637
 16,134
106,530,655

Cash Disbursements:
 Wages & Benefits
 Other Operating Disbursements
 Taxes
 IAG Settlement
 Adequate Protection,¹
 Feedstock Purchases

Big West of California
 (1,536,248)
 (4,561,206)
 (1,350,888)
 (66,867)
 (253,767)
 (76,268,583)
(93,825,925)

Monthly Activity

(4,709,426)

ACH Prefunding/Reimbursements

(98,535,351)

Adjustment for Other Items

7,995,304

12/31/2009 Ending Balance

\$ 83,854,421

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

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

Big West Oil LLC/Big West of California/Big West Transportation, LLC¹ Cash Activities
 Case #08-13381, #08-13383, and #08-13385

Banking Institution	Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Dec-09 End. Bal.	Outstanding Items and Other Reclassses	OL Balance
Bank of America	4681685390	\$ (2,075,797)	\$ 35,229,306	\$ (33,153,509)	\$ -	\$ -	\$ -
Bank of America	8681685400	\$ 1,919,977	\$ 24,396,294	\$ (26,318,271)	\$ -	\$ -	\$ -
Bank of America	3299841918	\$ (12,151)	\$ 30,000	\$ (17,849)	\$ -	\$ 267	\$ 257
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	\$ (593)	\$ (593)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ 1,583	\$ 1,583
Wells Fargo Bank	0600024947	\$ 14,897,408	\$ 1,020,554,294	\$ (1,014,132,703)	\$ 21,319,000	\$ 2,502,598	\$ 22,042,788
Wells Fargo Bank	0600024962	\$ -	\$ -	\$ (553,038,912)	\$ -	\$ 2,039,118	\$ 3,947,161
Wells Fargo Bank	9600061252	\$ -	\$ 60,648,842	\$ (60,648,842)	\$ -	\$ (2,718,338)	\$ (2,185,275)
Wells Fargo Bank	9600061267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,858)
Wells Fargo Bank	4759500556	\$ -	\$ 77,765	\$ (77,765)	\$ -	\$ -	\$ (3,858)
Wells Fargo Bank	23663100	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ (50,000)	\$ -
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	13145339	\$ -	\$ 50,016,134	\$ -	\$ 50,016,134	\$ (1,910)	\$ 50,016,134
Wells Fargo Bank	4121960017	\$ -	\$ 169,617	\$ -	\$ 169,617	\$ -	\$ 169,604
Wells Fargo Bank	4121944813	\$ -	\$ 105,004	\$ (46,456)	\$ 58,548	\$ -	\$ 58,544
Wells Fargo Bank	4122003247	\$ -	\$ 12,106,637	\$ (12,106,637)	\$ -	\$ -	\$ 12,106,637
Wells Fargo Bank	350404546	\$ 4	\$ 417,222	\$ (416,821)	\$ 405	\$ -	\$ 404
TAB	2000000030	\$ 125,372	\$ -	\$ (125,570)	\$ 127,035	\$ -	\$ 127,034
TAB	350716096	\$ (4)	\$ 56,062	\$ (56,059)	\$ -	\$ -	\$ 0
Beal Stearns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beal Stearns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beal Stearns	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 6,985	\$ 60	\$ -	\$ 7,045	\$ 1	\$ 7,047
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 14,861,795	\$ 1,757,025,382	\$ (1,688,032,756)	\$ 83,854,421	\$ 1,758,859	\$ 86,287,469
		ACH Prefunding/Reimbursements \$ (13,420,470)	\$ (13,420,470)	\$ (13,420,470)	\$ (13,420,470)	\$ (13,420,470)	\$ (13,420,470)
		Sweeps and Transfers \$ (726,983,436)	\$ (726,983,436)	\$ (726,983,436)	\$ (726,983,436)	\$ (726,983,436)	\$ (726,983,436)
		Other Adjustment Items \$ (47,968,505)	\$ (47,968,505)	\$ (47,968,505)	\$ (47,968,505)	\$ (47,968,505)	\$ (47,968,505)
		Net Receipts/Disbursements \$ 968,652,971	\$ 968,652,971	\$ (908,775,719)	\$ (908,775,719)	\$ (908,775,719)	\$ (908,775,719)

CUMULATIVE ACTIVITY
12/31/2008 Beginning Balance

\$ 14,861,795

Cash Receipts:
 Fuel Sales
 Emission reduction Credit Sale
 Interest Revenue
Total Cash Receipts

Big West Oil	886,338,398	Big West of California	70,191,802
	12,106,637		-
	16,134		-
Total	898,461,169		70,191,802

968,652,971

Cash Disbursements:
 Wages & Benefits
 Other Operating Disbursements
 Taxes
 Turnaround
 IAG Settlement
 Pre-petition Payments
 Adequate Protection²
 Feedstock Purchases

	(14,773,078)	(11,892,009)
	(56,170,231)	(40,834,606)
	(118,355,296)	(13,735,262)
	-	(2,825,827)
	-	(6,278,810)
	-	(405,431)
	(605,883,568)	(27,809,609)
	(795,182,173)	(113,593,545)

(908,775,719)

Monthly Activity
ACH Prefunding/Reimbursements
Adjustment for Other Items¹
12/31/2009 Ending Balance

\$ 59,877,253
\$ 2,747
\$ 9,112,626
\$ 83,854,421

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 December 31, 2009.
 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: December 2009

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

Banking Institution	Bank Account	30-Nov-09 End. Bal.	Total Receipts	Total Disbursements	31-Dec-09 End. Bal.	Outstanding Items	GL Balance
JPMorgan Chase	1887237731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPMorgan Chase	662643030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482780	\$ -	\$ 45,289	\$ (45,289)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 41,404	\$ 291,466	\$ (212,067)	\$ 120,804	\$ -	\$ 120,804
Wells Fargo Bank, NA (security deposit)	23470201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (indemnity escrow)	23556800	\$ 10,001,591	\$ 1,360	\$ -	\$ 10,002,951	\$ -	\$ 10,002,950
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	\$ 14,943,549	\$ 2,036	\$ (1,581,844)	\$ 13,363,741	\$ -	\$ 13,363,741
		\$ 24,986,544	\$ 340,150	\$ (1,839,199)	\$ 23,487,495	\$ -	\$ 23,487,495
Sweeps and Transfers			\$ (291,466)	\$ 291,466			
Net Receipts/Disbursements			\$ 48,684	\$ (1,547,733)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	30-Nov-09 End. Bal.	Total Receipts	Total Disbursements	31-Dec-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 120,064	\$ -	\$ (408)	\$ 119,656	\$ -	\$ 119,656
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121641690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	13145313	\$ 33,700,000	\$ 5,260	\$ -	\$ 33,705,260	\$ -	\$ 33,705,260
		\$ 33,820,064	\$ 5,260	\$ (408)	\$ 33,824,916	\$ -	\$ 33,824,916
Sweeps and Transfers			\$ -	\$ -			
Net Receipts/Disbursements			\$ 5,260	\$ (408)			

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

11/30/2009 Ending Balance				<u>58,806,608</u>
Cash Receipts:	<u>LPP</u>	<u>LPI</u>		
Other	48,684	5,260		
Total Cash Receipts	48,684	5,260	53,944	
Cash Disbursements:				
Maintenance Expenses	(115,000)	-		
Salaries & Benefits	(10,000)	-		
Other	(1,422,733)	(408)		
Total Cash Disbursements	(1,547,733)	(408)	(1,548,141)	
Total Net Monthly Activity				<u>(1,494,197)</u>
12/31/2009 Ending Balance				<u>\$ 57,312,411</u>

MOR 1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: December 2009

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

Banking Institution	Bank Account	31-Dec-08 End. Bal.	Total Receipts	Total Disbursements	31-Dec-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
JPMorgan Chase	1887237731	\$ 1,470,939	\$ 540,717,701	\$ (542,188,641)	\$ (0)	\$ -	\$ -
JPMorgan Chase	662643030	\$ -	\$ 19,388,578	\$ (19,388,578)	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ -	\$ 7,459,622	\$ (7,459,622)	\$ 0	\$ -	\$ -
Wells Fargo Bank, NA	4121482780	\$ -	\$ 1,926,821	\$ (1,926,821)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 13	\$ 26,268,348	\$ (26,147,557)	\$ 120,804	\$ -	\$ 120,804
Wells Fargo Bank, NA (security deposit)	23470201	\$ -	\$ 12,500,000	\$ (12,500,000)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (indemnity escrow)	23556800	\$ -	\$ 10,007,476	\$ (4,526)	\$ 10,002,951	\$ -	\$ 10,002,950
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	\$ -	\$ 225,817,169	\$ (212,453,428)	\$ 13,363,741	\$ -	\$ 13,363,741
		\$ 1,470,952	\$ 1,074,092,031	\$ (1,052,075,488)	\$ 23,487,495	\$ -	\$ 23,487,495
Sweeps and Transfers			\$ (806,592,605)	\$ 806,592,605			
Net Receipts/Disbursements			\$ 267,499,426	\$ (245,482,883)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	31-Dec-08 End. Bal.	Total Receipts	Total Disbursements	31-Dec-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 28,698	\$ 66,053,361	\$ (65,962,403)	\$ 119,656	\$ -	\$ 119,656
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	\$ -	\$ 33,705,260	\$ -	\$ 33,705,260	\$ -	\$ 33,705,260
		\$ 28,698	\$ 158,264,090	\$ (124,467,871)	\$ 33,824,917	\$ -	\$ 33,824,916
Sweeps and Transfers			\$ (103,775,419)	\$ 103,775,419			
Net Receipts/Disbursements			\$ 54,488,671	\$ (20,692,452)			

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			<u>1,499,649</u>
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	5,233,426	2,778,671	
Total Cash Receipts	267,499,426	54,488,671	321,988,097
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	(2,033,000)	(79,111)	
Insurance	(363,000)	-	
Liquid Product Purchases	-	(15,192,000)	
Other	(213,978,883)	(3,136,037)	
Interest	(1,734,000)	(1,203,000)	
Total Cash Disbursements	(245,482,883)	(20,692,452)	(266,175,335)
Total Net Monthly Activity			55,812,762
12/31/2009 Ending Balance			\$ 57,312,411

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-IB Schedule of Professional Services Paid¹

Name	Amount Paid Current Month	Total Paid to Date	Total Incurred and Unpaid ²
Kirkland and Ellis	1,339,797	14,216,373	3,026,953
Young Conaway	-	666,076	114,825
Blackstone	-	2,052,206	729,351
Zolfo Cooper	682,774	6,190,284	-
Epiq	47,117	516,939	38,936
Grant Thornton ³	227,932	3,690,881	304,288
Pachulski Stang ³	81,538	1,328,971	338,737
Moore & Van Allen ⁴	4,702	430,699	-
Edwards Angel Palmer & Dodge ⁴	-	30,630	138
FTI ⁴	32,375	969,216 *	(234,540)
Brown Rudnick ⁴	174,066	1,102,023	-
Houlihan Lokey ⁴	300,410	2,062,957	-
Ashby & Geddes ⁴	5,631	59,785	3,573
Milbank ⁴	-	1,582,075	-
Vinson & Elkins ⁴	-	1,091,239	3,158
Morris Nichols ⁴	-	27,049	15
Jones Walker ⁵	166,581	424,816	349,482
Ray Quinney ⁵	62,843	595,131	208,010
Gibson Dunn ⁵	182,725	3,110,285	880,254
Mannatt Phelps ⁵	842,230	2,888,251	782,597
Sonnenschein Nath & Rosenthal ⁵	-	373,361	89,641
	<u> </u>	<u> </u>	<u> </u>
Total Payment to Professionals	<u>\$ 4,150,721</u>	<u>\$ 43,637,818</u>	<u>\$ 6,637,869</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 - 12/31/2009. The Debtors have a significant amount of additional professional fees that have been incurred through 12/31/2009, 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.

MORC 2 Special Purpose Consolidating Statement (Fy/ing J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operators
For the One Month Ended December 31, 2009
(\$ in thousands)

	Fy/ing 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											
Cost of sales	186,782	76,896	1,710	-	-	78,566	-	-	-	-	-
Gross profit	186,320	72,060	1,710	-	-	72,060	-	-	-	-	-
	462	4,796	-	-	-	6,506	-	-	-	-	-
Operating, general, and administrative expenses											
Operating	386	189	3,471	-	-	3,660	21	-	(3)	-	18
Marketing and support	440	-	465	-	-	770	-	-	153	-	153
General and administrative	2,899	305	1,892	-	-	2,812	-	-	55	-	55
Depreciation, depletion, accretion, and amortization	367	920	-	-	-	1,041	-	-	113	-	113
Restructuring items	1,299	1,041	-	-	-	1,041	21	-	318	-	339
Total expenses	5,391	2,455	5,828	-	-	8,283	21	-	318	-	339
Income (loss) from operations	(4,929)	2,341	(4,118)	-	-	(1,777)	(21)	-	(318)	-	(339)
Other income (expense)											
Interest income	(63)	504	-	-	-	504	5	-	3	-	8
Interest expense	(501)	(276)	(2,766)	-	-	(3,042)	666	-	(1,568)	-	184
Gain (loss) on disposal of fixed assets	(992)	-	-	-	-	-	-	-	80	-	80
Gain (loss) from investment in affiliated companies	10,885	-	-	-	-	-	-	-	-	-	-
Other income (expense)	4,457	228	(2,766)	-	-	(2,538)	671	-	1	-	1
Total other income (expense)	13,786	228	(2,766)	-	-	(2,538)	671	-	1,170	-	273
Income (loss) before income taxes	8,857	2,569	(6,894)	-	-	(4,315)	650	-	852	-	(66)
Income tax expense (benefit)	(1,606)	-	-	-	-	-	(22)	-	-	-	(22)
Net income (loss)	10,463	2,569	(6,894)	-	-	(4,315)	672	(1,568)	852	-	(44)
Restructuring items Detail											
US Trustee Fees	-	-	-	-	-	-	-	-	-	-	-
Other Professional Fees	1,299	1,041	-	-	-	1,041	-	-	113	-	113
Bank Fees	-	-	-	-	-	-	-	-	-	-	-
Dip Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Total Restructuring Items	1,299	1,041	-	-	-	1,041	-	-	113	-	113

MOR-2 Special Purpose Consolidating Statement (Fying J Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the Twelve Months Ended December 31, 2009
(\$ 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	2,878,676	751,305	46,257	-	-	797,562	104,045	-	10,069	(4,692)	109,422
Cost of sales	2,871,371	609,656	55,772	-	-	665,428	82,599	-	1,709	(4,665)	79,643
Gross profit	7,305	141,649	(9,515)	-	-	132,134	21,446	-	8,360	(27)	29,779
Operating, general, and administrative expenses											
Operating	2,349	1,453	35,792	-	-	37,245	32	-	12,866	(27)	12,891
Marketing and support	5,517	-	-	-	-	-	-	-	5,624	-	5,624
General and administrative	31,147	5,441	8,433	-	-	13,874	123	142	866	-	1,161
Depreciation, depletion, accretion, and amortization	4,790	13,862	23,255	-	-	37,117	-	(827)	10,428	(4,592)	5,009
Restructuring items	24,982	15,834	164	-	-	15,998	3,368	-	9,908	-	13,276
Total expenses	68,765	36,590	67,644	-	-	104,234	3,523	(685)	39,742	(4,619)	37,961
Income (loss) from operations	(61,460)	105,059	(77,159)	-	-	27,900	17,923	685	(31,382)	4,592	(8,182)
Other income (expense)											
Interest income	2,380	3,595	-	-	-	3,595	1,786	-	86	-	1,872
Interest expense	(10,440)	(3,344)	(31,253)	-	-	(34,797)	1,309	(21,154)	1,801	-	(17,944)
Gain (loss) on disposal of fixed assets	1,390	-	2,618	-	-	2,618	-	12,857	(318,974)	222,285	(83,892)
Gain (loss) from investment in affiliated companies	5,772	-	-	-	-	-	(41)	-	(297)	-	(338)
Other income (expense)	31,950	-	12,071	-	-	12,071	(41)	-	(297)	-	(338)
Total other income (expense)	31,292	51	(16,565)	-	-	(16,513)	3,054	(8,297)	(317,284)	222,285	(100,262)
Income (loss) before income taxes	(30,208)	105,110	(93,723)	-	-	11,387	20,977	(7,612)	(348,666)	226,857	(108,444)
Income tax expense (benefit)	8,573	-	-	-	-	-	(40,707)	-	-	-	(40,707)
Net income (loss)	(38,781)	105,110	(93,723)	-	-	11,387	61,684	(7,612)	(348,666)	226,857	(67,737)
Restructuring Items Detail											
US Trustee Fees	90	93	43	-	-	136	20	-	1	-	21
Other Professional Fees	24,623	15,741	121	-	-	15,862	3,348	-	9,757	-	13,105
Bank Fees	249	-	-	-	-	-	-	-	150	-	150
Dip Financing Costs	-	-	-	-	-	-	3,368	-	9,908	-	13,276
Total Restructuring Items	24,982	15,834	164	-	-	15,998	3,368	-	9,908	-	13,276

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

	Frying 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 Holdings, LLC	Longhorn Partners Pipeline, L.P.	Longhorn Eliminations	Longhorn Inc. Consolidated
Current assets											
Cash and cash equivalents	65,076	74,173	12,115	-	-	86,288	33,825	-	23,488	-	57,313
Trade receivables	76,696	35,365	16,842	-	-	52,207	1,081	-	806	-	1,887
Allowance for doubtful accounts	(198)	-	-	-	-	-	-	-	-	-	-
Notes and other receivables	340,262	205,292	9,382	-	(92,661)	122,013	47,369	-	208,965	(21,544)	40,894
Inventories	3,211	48,994	22,161	-	-	71,155	6,107	-	-	-	6,107
Deferred tax asset	8,275	-	-	-	-	27,898	-	-	16	-	16
Prepaid expenses	9,973	23,788	4,130	-	(92,661)	359,581	88,382	-	233,285	(21,544)	106,207
Total current assets	503,295	387,592	64,630	-	-	616,063	226,663	-	466,058	-	106,207
Land, buildings, and equipment											
Land and improvements	11,384	3,706	2,463	-	-	6,169	-	-	-	-	-
Buildings, pipelines, and leasehold improvements	19,323	2,292	3,496	-	-	5,788	-	-	-	-	-
Equipment	35,429	165,594	203,687	-	-	369,261	-	-	-	-	-
Construction-in-progress	4,123	3,114	403,732	-	-	406,846	-	-	-	-	-
Less accumulated depreciation, depletion, and amortization	(70,269)	(174,706)	(613,358)	-	-	(788,064)	-	-	-	-	-
Net land, buildings, and equipment	(33,444)	(22,260)	(52,440)	-	-	(134,896)	-	-	-	-	-
Investment in subsidiaries	36,829	92,260	560,918	-	-	653,178	-	-	-	-	-
Other assets	661,804	(64,533)	-	-	64,533	31,888	(312,428)	200,236	25	112,192	25
Total Assets	1,248,434	419,292	653,443	-	(28,128)	1,044,607	(224,046)	200,236	233,280	(103,248)	106,232
Liabilities and Shareholders' Equity											
Liabilities Not Subject to Compromise											
Accounts payable	21,927	7,321	2,450	-	-	9,771	-	-	2	-	2
Accrued liabilities	9,932	17,145	3,144	-	(34,563)	20,289	20	-	598	-	618
Intercompany Payable	-	-	34,663	-	(34,663)	-	-	-	-	(21,544)	-
Total liabilities not subject to compromise	31,859	24,466	40,157	-	(34,563)	30,060	20	215,440	600	(21,544)	620
Liabilities Subject to Compromise											
Accounts payable	139,228	55,140	149,474	-	-	204,614	1,413	-	11,286	-	12,699
Accrued liabilities	45,770	9,515	22,795	-	-	32,310	-	-	2,315	-	2,315
Secured debt	24,894	-	444,214	-	-	444,214	-	-	-	-	-
Unsecured debt	85,518	-	-	-	-	9,594	-	-	-	-	-
Other liabilities	9,318	5,470	4,124	-	-	13,486	39,804	51,113	2	-	2
Intercompany Payable	260,141	13,486	58,098	-	(58,098)	13,486	20,468	-	18,651	-	109,768
Deferred tax liability	128,665	-	-	-	-	704,218	61,685	-	32,454	-	20,468
Total liabilities subject to compromise	693,534	83,611	678,705	-	(58,098)	1,044,607	123,750	51,113	64,367	-	145,252
Shareholders' equity											
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	520,983	502,778	(250,833)	-	250,833	502,778	(281,569)	(501,520)	(449,967)	1,197,598	(35,458)
Accumulated other comprehensive income	903	(5,912)	(886)	-	10,000	(6,788)	-	-	-	-	-
Dividends	-	(280,651)	(10,000)	-	10,000	(290,651)	(60,000)	-	-	-	(60,000)
Total Shareholders' Equity	523,041	317,215	(65,419)	-	64,533	310,329	(285,731)	(66,317)	200,236	112,192	(39,640)
Total Liabilities and Shareholders' Equity	1,248,434	419,292	653,443	-	(28,128)	1,044,607	(224,046)	200,236	233,280	(103,248)	106,232

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.	20,773	1,045	109	-	-	21,927
08-13381	Big West Oil, LLC	5,965	1,317	36	3	-	7,321
08-13383	Big West of CA, LLC	2,352	93	5	-	-	2,450
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	2	-	-	-	-	2
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		29,092	2,455	150	3	-	31,700

Wages and Benefits Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	5,455	-	-	-	-	5,455
08-13381	Big West Oil, LLC	1,064	-	-	-	-	1,064
08-13383	Big West of CA, LLC	582	-	-	-	-	582
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	-	-	-	-	-	-
		7,102	-	-	-	-	7,102

Property and Sales Taxes Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	(1,663)	-	-	-	-	(1,663)
08-13381	Big West Oil, LLC	13,498	-	-	-	-	13,498
08-13383	Big West of CA, LLC	(1,858)	-	-	-	-	(1,858)
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		9,977	-	-	-	-	9,977

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.	129	-	-	-	-	129
08-13381	Big West Oil, LLC	-	-	-	-	-	-
08-13383	Big West of CA, LLC	4,420	-	-	-	-	4,420
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	4	-	-	-	-	4
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		4,553	-	-	-	-	4,553

Other Payables¹

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	6,011	-	-	-	-	6,011
08-13381	Big West Oil, LLC	2,583	-	-	-	-	2,583
08-13383	Big West of CA, LLC	34,563	-	-	-	-	34,563
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	20	-	-	-	-	20
08-13380	Longhorn Partners Pipeline, L.P.	593	-	-	-	-	593
08-13387	Longhorn Pipeline Holdings	215,440	-	-	-	-	215,440
		259,210	-	-	-	-	259,210

Total Post-Petition Debts¹

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	30,705	1,045	109	-	-	31,859
08-13381	Big West Oil, LLC	23,110	1,317	36	3	-	24,466
08-13383	Big West of CA, LLC	40,059	93	5	-	-	40,157
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	20	-	-	-	-	20
08-13380	Longhorn Partners Pipeline, L.P.	600	-	-	-	-	600
08-13387	Longhorn Pipeline Holdings	215,440	-	-	-	-	215,440
		309,934	2,455	150	3	-	312,542

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 \$34,563,000. Longhorn Pipeline Holdings includes a payable to Longhorn Partners Pipeline, L.P. in the amount of \$215,440,000.

In Re Flying J Inc.

Case No.: 08-13384
Reporting period: December 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.	56,645	450	386	-	19,215	76,696
08-13381	Big West Oil, LLC	24,246	(2,646)	(13)	-	13,778	35,365
08-13383	Big West of CA, LLC	-	1,750	-	-	15,092	16,842
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>80,891</u>	<u>(446)</u>	<u>373</u>	<u>-</u>	<u>49,972</u>	<u>130,790</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.	2,559	16,656 ^{2,3}	19,215
Big West Oil, LLC	13,439	339 ³	13,778
Big West of CA, LLC	2,421	12,671 ³	15,092
Longhorn Pipeline, Inc.	<u>1,081</u>	<u>-</u>	<u>1,081</u>
	<u>19,500</u>	<u>30,472</u>	<u>49,972</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 December 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. Flying J Oil & Gas, Inc, a subsidiary of Flying J Inc., was sold in the reporting period ending December 31, 2009. Flying J Inc. received \$59 million in proceeds from the sale. This sale was approved by the Bankruptcy Court on December 22, 2009, Docket No. 2423.

5. For the reporting period ending December 31, 2009, Big West Oil, LLC opened one new bank account; Wells Fargo account number 4122003247 - a money market investment account for proceeds from the sale of Emission Reduction Credits.