

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

In re Flying J Inc.

Case No. 08-13384
Reporting period: October 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

12/23/09

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 OCTOBER 1, 2009 TO OCTOBER 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 October 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 October 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 a list of debtors that filed on December 22, 2008 and are included in the accompanying schedules (the "Debtors"):

Name	Case No.
Flying J Inc.	08-13384
Big West Oil, LLC	08-13381
Big West of 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: October 2009

Flying J Inc. Cash Activities Case # 08-13384

Banking Institution	Bank Account	30-Sep-09 Beg. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items and Other Reclasses	GL Balance
Wells Fargo Bank	0510252612	\$ 10,652,151	\$ 364,627,402	\$ (368,936,693)	\$ 6,342,854	\$ (2,110,052)	\$ 4,232,803
Wells Fargo Bank	41218111004	\$ -	\$ 195,165,434	\$ (195,165,434)	\$ -	\$ (100,001)	\$ (100,001)
Wells Fargo Bank	0510157050	\$ 21,832	\$ -	\$ -	\$ 21,832	\$ -	\$ 21,832
Wells Fargo Bank	4124498247	\$ -	\$ 24,870	\$ (24,870)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 5,424,046	\$ (5,424,046)	\$ -	\$ (1,751,378)	\$ (1,751,378)
Wells Fargo Bank	3900071451	\$ 5,265	\$ 341	\$ (318)	\$ 5,288	\$ (16,212)	\$ (10,924)
Wells Fargo Bank	4121248763	\$ -	\$ 1,471,176	\$ (1,471,176)	\$ -	\$ 117,534	\$ 117,534
Wells Fargo Bank	510921810	\$ -	\$ 7,197,356	\$ (7,197,356)	\$ -	\$ -	\$ -
Wells Fargo Bank	390005939	\$ -	\$ 344,933,053	\$ (344,933,053)	\$ -	\$ 1,054,555	\$ 1,054,555
Wells Fargo Bank	4121810980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4159690361	\$ -	\$ 32,233,754	\$ (32,233,754)	\$ -	\$ (650,347)	\$ (650,347)
Wells Fargo Bank	4759625270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048581	\$ -	\$ 4,501,085	\$ (4,501,085)	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121848055	\$ 1,036,418	\$ 51	\$ (513,210)	\$ 523,260	\$ 513,158	\$ 1,036,418
Wells Fargo Bank	4121846737	\$ 1,234,604	\$ 105	\$ -	\$ 1,234,709	\$ (105)	\$ 1,234,604
Wells Fargo Bank	4121887665	\$ 2,300,000	\$ -	\$ (1,800,000)	\$ 500,000	\$ -	\$ 500,000
Wells Fargo Bank	4121887673	\$ 140,673	\$ 12	\$ -	\$ 140,685	\$ (12)	\$ 140,673
Wells Fargo Bank	4121887681	\$ -	\$ 4,128,965	\$ (4,128,965)	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121948190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939895	\$ 1,364,403	\$ 819,190	\$ -	\$ 2,183,593	\$ (185)	\$ 2,183,408
Wells Fargo Bank	4121932230	\$ 900,000	\$ -	\$ -	\$ 900,000	\$ (32)	\$ 899,968
Zions Bank	0865000360	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Zions Bank	067356949	\$ 2,375	\$ 9,669	\$ (10,254)	\$ 1,790	\$ 10,254	\$ -
American Bank	211000892	\$ 67,196	\$ 134,186	\$ (13,859)	\$ 187,522	\$ (187,522)	\$ -
TAB	350552538	\$ 273	\$ -	\$ (77)	\$ 196	\$ (196)	\$ -
TAB	351778285	\$ 142,248	\$ -	\$ (252,882)	\$ (110,446)	\$ 114,669	\$ 4,223
TAB	810027626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810028830	\$ 114,005	\$ 6,809	\$ -	\$ 120,813	\$ 25,506	\$ 146,319
TAB	450011180	\$ 290	\$ -	\$ (6)	\$ 284	\$ 25	\$ 308
TAB	570000083	\$ 2,992	\$ 44	\$ -	\$ 3,036	\$ (3,036)	\$ -
TAB	210000001	\$ 291,122	\$ 64,638	\$ -	\$ 355,760	\$ (267,092)	\$ 88,668
TAB	300220035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	300278786	\$ 217	\$ 0	\$ -	\$ 217	\$ (217)	\$ -
TAB	200000123	\$ 476	\$ -	\$ (8)	\$ 469	\$ (469)	\$ -
TAB	350670523	\$ 283	\$ 256	\$ -	\$ 539	\$ 580	\$ 1,119
TAB	450011129	\$ 803	\$ -	\$ (2)	\$ 802	\$ 984	\$ 1,795
TAB	450011183	\$ 163	\$ 592	\$ -	\$ 755	\$ 70	\$ 825
TAB	450011187	\$ 45	\$ 100	\$ -	\$ 145	\$ 166	\$ 311
TAB	450011192	\$ 372	\$ -	\$ (160)	\$ 212	\$ 121	\$ 333
TAB	450011193	\$ 502	\$ -	\$ (252)	\$ 250	\$ 115	\$ 365
TAB	450011195	\$ 307	\$ -	\$ (8)	\$ 299	\$ 460	\$ 759
TAB	450011197	\$ 192	\$ -	\$ (93)	\$ 94	\$ (134)	\$ (40)
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ 1,628	\$ 924	\$ -	\$ 2,553	\$ (2,553)	\$ -
TAB	750400560	\$ -	\$ -	\$ -	\$ 2,935	\$ -	\$ 2,935
TAB	870310494	\$ 11,774	\$ 18,328	\$ -	\$ 30,102	\$ (28,102)	\$ 2,000
TAB	870316915	\$ 22,401	\$ -	\$ (4,492)	\$ 17,909	\$ 8,116	\$ 26,026
TAB	870331649	\$ 1,504	\$ -	\$ -	\$ 1,504	\$ (1,504)	\$ -
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ (272,000)	\$ (272,000)
		\$ 18,316,514	\$ 962,762,387	\$ (966,611,875)	\$ 14,467,026	\$ (3,541,898)	\$ 10,925,128

ACH Prefunding/Reimbursements (18,255,230)
Less Sweeps and Transfers (579,464,180)
Less Non-Debtor and Other (111,760,313)
\$ 253,262,664

MOR-1 Schedule of Cash Receipts and Disbursements

Monthly Operating Report: October 2009

Flying J Inc. Cash Activities Case # 08-13384

MONTHLY ACTIVITY
09/30/2009 Beginning Balance

Cash Receipts:
FJ Wholesale 192,395,632
Third Party Cards 10,641,706
Retail Cash 7,630,054
Admin. Reimbursement 19,273,585
Tax Reimbursement 1,625,822
Other Operating 21,695,865
Total Cash Receipts 253,262,664

18,316,514

Cash Disbursements:
Pack Purchases (198,938,724)
Other Operating (25,888,910)
Total Admin Support (29,692,337)
Taxes (7,716,024)
Pre-petition Liabilities (1,656,854)
Total Cash Disbursements (263,892,849)

(10,630,185)

Prefunding (net)
Non-Debtors (net)

4,295,578
2,485,119

10/31/2009 Ending Balance

14,467,026

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: October 2008

Flying J Inc. Cash Activities Case # 08-13384

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items and Other Releasess	GL Balance
Wells Fargo Bank	0510252612	\$ 44,599,669	\$ 3,816,962,771	\$ (3,659,219,587)	\$ 6,342,853	\$ (2,110,052)	\$ 4,232,803
Wells Fargo Bank	4121817004	\$ -	\$ 1,561,893,746	\$ (1,561,893,746)	\$ 1	\$ (100,001)	\$ (100,001)
Wells Fargo Bank	0510157050	\$ -	\$ 201,999,723	\$ (201,999,723)	\$ 21,833	\$ -	\$ 21,832
Wells Fargo Bank	4124498247	\$ -	\$ 219,864	\$ (219,864)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600051271	\$ -	\$ 84,750,277	\$ (84,750,277)	\$ -	\$ (1,751,378)	\$ (1,751,378)
Wells Fargo Bank	390001451	\$ -	\$ 30,507	\$ (25,219)	\$ 5,288	\$ (16,212)	\$ (10,924)
Wells Fargo Bank	4121246763	\$ -	\$ 15,511,839	\$ (15,511,839)	\$ -	\$ 117,534	\$ 117,534
Wells Fargo Bank	510921810	\$ -	\$ 129,897,593	\$ (129,897,593)	\$ -	\$ -	\$ -
Wells Fargo Bank	390035939	\$ -	\$ 3,096,992,890	\$ (3,096,992,890)	\$ -	\$ 1,054,555	\$ 1,054,555
Wells Fargo Bank	4121810980	\$ -	\$ 100,089,009	\$ (100,089,009)	\$ 1	\$ -	\$ -
Wells Fargo Bank	4127011294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0600028401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	0390030864	\$ -	\$ 34,480	\$ (34,480)	\$ -	\$ -	\$ -
Wells Fargo Bank	4159690951	\$ -	\$ 327,823,400	\$ (327,823,400)	\$ -	\$ (650,347)	\$ (650,347)
Wells Fargo Bank	4759625270	\$ -	\$ 45,796,854	\$ (45,796,854)	\$ -	\$ -	\$ -
Wells Fargo Bank	9600048561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4945085488	\$ -	\$ 4,539,338	\$ (4,016,078)	\$ 523,260	\$ -	\$ 1,036,418
Wells Fargo Bank	4121846055	\$ -	\$ 2,651,191	\$ (1,416,482)	\$ 1,234,709	\$ (105)	\$ 1,234,604
Wells Fargo Bank	4121846737	\$ -	\$ 4,302,449	\$ (3,802,449)	\$ 500,000	\$ -	\$ 500,000
Wells Fargo Bank	4121887665	\$ -	\$ 141,708	\$ (1,023)	\$ 140,685	\$ (12)	\$ 140,673
Wells Fargo Bank	4121887673	\$ -	\$ 23,771,315	\$ (23,771,315)	\$ -	\$ -	\$ -
Wells Fargo Bank	4121887681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121939967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121945190	\$ -	\$ 2,183,593	\$ -	\$ 2,183,593	\$ (185)	\$ 2,183,408
Wells Fargo Bank	4121932230	\$ -	\$ 900,000	\$ -	\$ 900,000	\$ (32)	\$ 899,968
Wells Fargo Bank	086500360	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Zions Bank	067356949	\$ -	\$ 59,949	\$ (58,159)	\$ 1,790	\$ 10,254	\$ 12,044
Zions Bank	211000892	\$ 141,868	\$ 150,739	\$ (105,104)	\$ 187,523	\$ (187,523)	\$ -
American Bank	350525238	\$ (473)	\$ 1,683	\$ (1,014)	\$ 196	\$ (196)	\$ -
TAB	350404519	\$ 10,103	\$ 215,386	\$ (35,935)	\$ (110,446)	\$ 114,669	\$ 4,223
TAB	35178283	\$ (3)	\$ 493	\$ (493)	\$ -	\$ -	\$ -
TAB	810027626	\$ 1,500	\$ -	\$ (1,500)	\$ -	\$ -	\$ -
TAB	810028630	\$ 118,482	\$ 73,041	\$ (70,710)	\$ 120,813	\$ 25,506	\$ 146,319
TAB	450011780	\$ 326	\$ 1,704	\$ (1,747)	\$ 283	\$ 25	\$ 308
TAB	570000001	\$ 2,921	\$ 3,107	\$ (2,992)	\$ 3,096	\$ (3,056)	\$ -
TAB	210000001	\$ 158,545	\$ 385,168	\$ (187,953)	\$ 355,760	\$ (267,092)	\$ 88,668
TAB	300278786	\$ 141,321	\$ 145	\$ (141,466)	\$ -	\$ -	\$ -
TAB	200000123	\$ 2,190	\$ 499	\$ (2,220)	\$ 469	\$ (469)	\$ -
TAB	350670525	\$ -	\$ 579	\$ (579)	\$ -	\$ -	\$ -
TAB	450011129	\$ 305	\$ 1,555	\$ (1,322)	\$ 538	\$ 580	\$ 1,119
TAB	450011183	\$ 678	\$ 1,806	\$ (1,683)	\$ 801	\$ 984	\$ 1,785
TAB	450011187	\$ (14)	\$ 1,164	\$ (936)	\$ 754	\$ 70	\$ 825
TAB	450011192	\$ 170	\$ 895	\$ (920)	\$ 145	\$ 166	\$ 311
TAB	450011193	\$ 360	\$ 1,091	\$ (1,238)	\$ 213	\$ 121	\$ 333
TAB	450011194	\$ 613	\$ 1,214	\$ (1,576)	\$ 251	\$ 115	\$ 365
TAB	450011195	\$ 245	\$ 1,609	\$ (1,554)	\$ 300	\$ 460	\$ 789
TAB	450011197	\$ 83	\$ 785	\$ (785)	\$ 83	\$ (134)	\$ (40)
TAB	450010085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	810013329	\$ 1,498	\$ 4,645	\$ (3,529)	\$ 2,552	\$ (2,553)	\$ -
TAB	750400560	\$ 2,280	\$ 1,254	\$ (3,534)	\$ -	\$ 2,995	\$ 2,995
TAB	870310494	\$ 7,491	\$ 607,96	\$ (38,126)	\$ 30,101	\$ (28,102)	\$ 2,000
TAB	870316915	\$ 97,540	\$ 128,963	\$ (208,593)	\$ 17,910	\$ 8,116	\$ 26,026
TAB	870331649	\$ -	\$ 1,504	\$ -	\$ 1,504	\$ (1,504)	\$ -
Other Reconciling Items		\$ -	\$ -	\$ -	\$ -	\$ (272,000)	\$ (272,000)
		\$ 45,405,198	\$ 9,423,592,423	\$ (9,454,530,595)	\$ 14,467,026	\$ (3,541,898)	\$ 10,925,128
			(195,772,311)	195,772,311			
			(5,327,831,793)	5,327,831,793			
			(1,178,513,535)	1,159,023,861			
			2,721,474,784	(2,771,902,630)			

ACH Prefunding/Reimbursements (195,772,311) 195,772,311
Less Sweeps and Transfers (5,327,831,793) 5,327,831,793
Less Non-Debtor and Other (1,178,513,535) 1,159,023,861
\$ 2,721,474,784 \$ (2,771,902,630)

MOR-1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: October 2008

Flying J Inc. Cash Activities Case # 08-13384

CUMULATIVE ACTIVITY
12/31/2008 Beginning Balance

45,405,198

Cash Receipts:

FJ Wholesale	1,799,678,617
ML/S&D DIP Financing	145,912,526
Third Party Cards	115,435,799
Retail Cash	87,391,116
Admin Reimbursement	211,274,205
Tax Reimbursement	56,814,745
Other Operating	304,967,776
Total Cash Receipts	<u>2,721,474,784</u>

Cash Disbursements:

Raw Purchases	(1,802,449,823)
ML/S&D DIP Financing	(146,567,842)
Other Operating	(280,197,740)
Total Admin Support	(285,343,408)
Taxes	(139,522,094)
Pre-petition Liabilities	(97,780,096)
Intercompany Loans	(9,041,627)
Total Cash Disbursements	<u>(2,771,902,630)</u>

(50,427,846)

Prefunding (net)

0

Non-Debtors (net)

19,489,674

10/31/2009 Ending Balance

14,467,026

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: October 2009

Big West Oil LLC/Big West of California/Big West Transportation, LLC's Cash Activities

Banking Institution	Bank Account	30-Sep-09 Beg. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Bank of America	4681685330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank of America	8681685400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank of America	3299841918	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ 257
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	\$ (585)	\$ (585)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ 1,583	\$ 1,583
Wells Fargo Bank	0600024947	\$ 79,511,599	\$ 83,464,441	\$ (137,157,366)	\$ 25,818,674	\$ 2,445,847	\$ 28,264,521
Wells Fargo Bank	0600024962	\$ -	\$ 65,322,154	\$ (65,322,154)	\$ -	\$ 3,180,224	\$ 3,180,224
Wells Fargo Bank	9600051252	\$ -	\$ 5,731,371	\$ (5,731,371)	\$ -	\$ (329,740)	\$ (329,740)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500556	\$ -	\$ -	\$ -	\$ -	\$ (3,858)	\$ (3,858)
Wells Fargo Bank	23563100	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ (50,000)	\$ -
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	13145339	\$ -	\$ 50,000,000	\$ -	\$ 50,000,000	\$ (1,910)	\$ 49,998,090
Wells Fargo Bank	4121960017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121944813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAB	350404546	\$ (12)	\$ 31,214	\$ (31,202)	\$ -	\$ 3	\$ 3
TAB	200000030	\$ 126,654	\$ 128	\$ -	\$ 126,782	\$ 128	\$ 126,910
TAB	350716086	\$ 1	\$ 1,911	\$ (1,911)	\$ -	\$ -	\$ 0
Bear Sterns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Sterns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Sterns	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 7,042	\$ 2	\$ -	\$ 7,044	\$ 3	\$ 7,047
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 79,695,284	\$ 204,551,220	\$ (208,244,004)	\$ 76,002,500	\$ 5,241,943	\$ 81,244,443

ACH Prefunding/Reimbursements	
Sweeps and Transfers	\$ 119,740,884
Other Adjustment Items	\$ (2,543,163)
Net Receipts/Disbursements	\$ 82,267,173

MONTHLY ACTIVITY

09/30/2009 Beginning Balance		\$ 79,695,284							
Cash Receipts:									
Fuel Sales	Big West Oil	82,012,673	Big West of California	254,500					
Total Cash Receipts		82,012,673	254,500		82,267,173				
Cash Disbursements:									
Wages & Benefits		(1,384,811)	(639,510)						
Other Operating Disbursements		(5,712,818)	(2,660,660)						
Taxes		(8,625,342)							
IAG Settlement			(87,419)						
Adequate Protection ¹			(6,383,764)						
Feedstock Purchases		(60,465,775)							
Monthly Activity		(76,188,746)	(9,771,353)		(85,960,099)				
ACH Prefunding/Reimbursements									
Adjustment for Other Items									
10/31/2009 Ending Balance									

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: October 2009

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

Banking Institution	Bank Account	31-Dec-08 Beg. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Bank of America	4681665390	\$ (2,075,797)	\$ 35,229,306	\$ (33,153,509)	\$ -	\$ -	\$ -
Bank of America	8681665400	\$ 1,919,977	\$ 24,398,294	\$ (26,318,271)	\$ -	\$ -	\$ -
Bank of America	3299841918	\$ (12,151)	\$ 30,000	\$ (17,849)	\$ -	\$ 257	\$ 257
Bank of America	3299841926	\$ -	\$ -	\$ -	\$ -	\$ (595)	\$ (595)
Bank of America	3299841934	\$ -	\$ -	\$ -	\$ -	\$ 1,583	\$ 1,583
Wells Fargo Bank	0600024947	\$ 14,897,409	\$ 831,776,102	\$ (820,854,837)	\$ 25,818,674	\$ 2,445,847	\$ 28,264,521
Wells Fargo Bank	0600024962	\$ -	\$ 399,353,730	\$ (399,353,730)	\$ -	\$ 3,180,224	\$ 3,180,224
Wells Fargo Bank	9600051252	\$ -	\$ 51,758,635	\$ (51,758,635)	\$ -	\$ (329,740)	\$ (329,740)
Wells Fargo Bank	9600051267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4759500556	\$ -	\$ 77,765	\$ (77,765)	\$ -	\$ (3,858)	\$ (3,858)
Wells Fargo Bank	23563100	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ (50,000)	\$ -
Wells Fargo Bank	12833968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	13145339	\$ -	\$ 50,000,000	\$ -	\$ 50,000,000	\$ (1,910)	\$ 49,988,090
Wells Fargo Bank	4121960017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	4121944813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank	350404546	\$ 4	\$ 396,866	\$ (396,869)	\$ 1	\$ 3	\$ 3
TAB	2000000030	\$ 125,372	\$ 126,960	\$ (125,571)	\$ 126,761	\$ 128	\$ 126,910
TAB	350716086	\$ (4)	\$ 54,152	\$ (54,148)	\$ -	\$ -	\$ -
Bear Stearns	22030465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stearns	22030466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bear Stearns	22030468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank	19502150	\$ 6,985	\$ 59	\$ -	\$ 7,044	\$ 3	\$ 7,047
Fifth Third	1885045748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 14,861,795	\$ 1,393,251,889	\$ (1,332,111,184)	\$ 76,002,500	\$ 5,241,943	\$ 81,244,443

ACH Prefunding/Reimbursements	\$ (13,420,470)	\$ 13,417,723
Sweeps and Transfers	\$ (554,552,144)	\$ 554,552,144
Other Adjustment Items	\$ (42,833,634)	\$ 33,721,682
Net Receipts/Disbursements	\$ 782,445,641	\$ (730,419,635)

CUMULATIVE ACTIVITY
 12/31/2008 Beginning Balance

	Big West Oil	Big West of California	
Cash Receipts:			
Fuel Sales	712,253,838	70,191,803	\$ 14,861,795
Total Cash Receipts	712,253,838	70,191,803	\$ 782,445,641
Cash Disbursements:			
Wages & Benefits	(12,133,538)	(10,632,530)	
Other Operating Disbursements	(44,347,665)	(36,424,140)	
Taxes	(97,212,799)	(12,519,035)	
Turnaround	-	(2,825,827)	
IAG Settlement	-	(6,145,476)	
Pre-petition Payments	-	(405,431)	
Adequate Protection ²	-	(27,310,261)	
Feedstock Purchases	(470,450,942)	(10,011,991)	
	(624,144,944)	(106,274,691)	
Monthly Activity			\$ (730,419,635)
ACH Prefunding/Reimbursements			\$ 52,026,006
Adjustment for Other Items¹			\$ 2,747
10/31/2009 Ending Balance			\$ 9,111,952
			\$ 76,002,500

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 October 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: October 2009

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

Banking Institution	Bank Account	30-Sep-09 End. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items	GL Balance
JPMorgan Chase	1887237731	\$ 143,907	\$ 576,061	\$ (719,968)	\$ -	\$ -	\$ -
JPMorgan Chase	662643030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JPMorgan Chase	695212944	\$ 137	\$ -	\$ (137)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482780	\$ -	\$ 147,003	\$ (147,003)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 291,677	\$ 230,003	\$ (383,789)	\$ 137,891	\$ -	\$ 137,891
Wells Fargo Bank, NA (security deposit)	23470201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (indemnity escrow)	23556800	\$ 10,002,632	\$ 1,894	\$ (4,526)	\$ 10,000,000	\$ -	\$ 10,000,000
Wells Fargo Bank, NA (property tax escrow)	23470203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (general escrow)	23470204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (property tax escrow)	23622101	\$ 2,128,450	\$ 403	\$ (2,128,853)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (custody account)	23622100	\$ 15,835,691	\$ 7,949	\$ (835,607)	\$ 15,008,033	\$ -	\$ 15,008,033
		\$ 28,402,495	\$ 963,311	\$ (4,219,882)	\$ 25,145,924	\$ -	\$ 25,145,924
Sweeps and Transfers			\$ (947,994)	\$ 947,994			
Net Receipts/Disbursements			\$ 15,318	\$ (3,271,889)			

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	30-Sep-09 End. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 33,968,479	\$ -	\$ (33,779,111)	\$ 189,368	\$ -	\$ 189,368
Wells Fargo Bank, NA (Escrow Account)	23482500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121641690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	13145313	\$ -	\$ 33,700,000	\$ -	\$ 33,700,000	\$ -	\$ 33,700,000
		\$ 33,968,479	\$ 33,700,000	\$ (33,779,111)	\$ 33,889,368	\$ -	\$ 33,889,368
Sweeps and Transfers			\$ (33,700,000)	\$ 33,700,000			
Net Receipts/Disbursements			\$ -	\$ (79,111)			

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

09/30/2009 Ending Balance			<u>62,370,974</u>
Cash Receipts:	LPP	LPI	
Other	15,318	-	
Total Cash Receipts	15,318	-	15,318
Cash Disbursements:			
Transmix Payment to Shippers (prior month)	(51,000)	-	
Maintenance Expenses	(374,000)	-	
Salaries & Benefits	(4,000)	(79,111)	
Other	(2,842,889)	-	
Total Cash Disbursements	(3,271,889)	(79,111)	(3,351,000)
Total Net Monthly Activity			(3,335,682)
10/31/2009 Ending Balance			<u>\$ 59,035,292</u>

MOR 1 Cumulative Schedule of Cash Receipts and Disbursements

Monthly Operating Report: October 2009

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

Banking Institution	Bank Account	31-Dec-09 End. Bal.	Total Receipts	Total Disbursements	31-Oct-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	\$ -	\$ 1,727,661	\$ (1,727,661)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121482798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wells Fargo Bank, NA	4121599765	\$ 13	\$ 25,741,146	\$ (25,603,268)	\$ 137,891	\$ -	\$ 137,891
Wells Fargo Bank, NA (security deposit)	23470201	\$ -	\$ 12,500,000	\$ (12,500,000)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (indemnity escrow)	23556800	\$ -	\$ 10,004,526	\$ (4,526)	\$ 10,000,000	\$ -	\$ 10,000,000
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	\$ -	\$ 2,128,853	\$ (2,128,853)	\$ -	\$ -	\$ -
Wells Fargo Bank, NA (custody account)	23622100	\$ -	\$ 225,812,617	\$ (210,804,584)	\$ 15,008,033	\$ -	\$ 15,008,033
		\$ 1,470,952	\$ 1,073,358,081	\$ (1,049,683,109)	\$ 25,145,924	\$ -	\$ 25,145,924

Sweeps and Transfers **\$ (806,080,182)** **\$ 806,080,182**
 Net Receipts/Disbursements **\$ 267,277,899** **\$ (243,602,927)**

Longhorn Pipeline Inc. (Case #08-13388)

Banking Institution	Bank Account	31-Dec-09 End. Bal.	Total Receipts	Total Disbursements	31-Oct-09 End. Bal.	Outstanding Items and Other Reclases	GL Balance
Wells Fargo Bank, NA	4121482806	\$ 28,698	\$ 66,053,361	\$ (65,892,691)	\$ 189,368	\$ -	\$ 189,368
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	\$ -	\$ 33,700,000	\$ -	\$ 33,700,000	\$ -	\$ 33,700,000
		\$ 28,698	\$ 158,258,830	\$ (124,398,159)	\$ 33,889,368	\$ -	\$ 33,889,368

Sweeps and Transfers **\$ (103,775,419)** **\$ 103,775,419**
 Net Receipts/Disbursements **\$ 54,483,411** **\$ (20,622,740)**

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

None to report. Debtor entity has no bank accounts.

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

MONTHLY ACTIVITY

12/31/2009 Ending Balance			<u>1,499,649</u>
Cash Receipts:	LPP	LPI	
Tariff Revenue	8,368,000	-	
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	5,011,899	2,773,411	
Total Cash Receipts	267,277,899	54,483,411	321,761,310
Cash Disbursements:			
Magellan Fees and Expenses	(6,226,000)	-	
Transmix Payment to Shippers (prior month)	(7,214,000)	-	
Maintenance Expenses	(13,520,000)	(1,013,000)	
Salaries & Benefits	(2,019,000)	(79,111)	
Insurance	(363,000)	-	
Liquid Product Purchases	-	(15,192,000)	
Other	(212,526,927)	(3,135,629)	
Interest	(1,734,000)	(1,203,000)	
Total Cash Disbursements	(243,602,927)	(20,622,740)	(264,225,667)
Total Net Monthly Activity			57,535,643
10/31/2009 Ending Balance			\$ 59,035,292

MOR-IB Schedule of Professional Services Paid¹

Name	Amount Paid Current Month	Total Paid to Date	Total Incurred and Unpaid ²
Kirkland and Ellis	991,262	11,826,647	4,011,517
Young Conaway	43,203	620,661	155,391
Blackstone	-	1,840,402	676,611
Zolfo Cooper	744,879	4,773,343	734,167
Epiq	-	450,069	19,753
Grant Thornton ³	433,302	2,872,675	1,242,016
Pachulski Stang ³	126,176	1,247,433	188,932
Moore & Van Allen ⁴	3,021	425,997	4,701
Edwards Angel Palmer & Dodge ⁴	328	30,630	138
FTI ⁴	13,360	936,841 *	(250,002)
Brown Rudnick ⁴	20,937	927,957	-
Houlihan Lokey ⁴	151,882	1,762,547	-
Ashby & Geddes ⁴	-	49,426	4,728
Milbank ⁴	-	1,459,161	122,914
Vinson & Elkins ⁴	-	1,059,880	34,517
Morris Nichols ⁴	-	27,051	27,054
Jones Walker ⁵	-	237,054	237,318
Ray Quinney ⁵	20,077	521,077	123,253
Gibson Dunn ⁵	402,344	2,610,537	963,118
Mannatt Phelps ⁵	269,808	1,145,445	1,295,458
Sonnenschein Nath & Rosenthal ⁵	-	373,361	27,500
	<hr/>	<hr/>	<hr/>
Total Payment to Professionals	<u>\$ 3,220,579</u>	<u>\$ 35,426,765</u>	<u>\$ 9,621,535</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 - 10/31/2009. The Debtors have a significant amount of additional professional fees that have been incurred through 10/31/2009, but which have not been invoiced.

3 Professionals providing services to the Creditors' Committee.

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

5 Special litigation retained counsel.

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

MOR-2 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the One Month Ended October 31, 2009
(In thousands)

	Flying J, Inc.	Big West Oil, LLC	Big West of California, LLC	Big West Transportation, LLC	BWO ELIM	Big West Oil LLC, Consolidated	Longhorn Pipeline, Inc.	Longhorn Pipeline Holdings, LLC	Longhorn Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Sales	195,789	72,823	-	-	-	72,823	-	-	-	-	-
Cost of sales	194,594	66,099	-	-	-	66,099	-	-	-	-	-
Gross profit	1,175	6,724	2	-	-	6,726	-	-	-	-	-
Operating, general, and administrative expenses											
Operating	177	171	2,719	-	-	2,890	-	-	59	-	59
Marketing and support	259	-	-	-	-	-	-	-	89	-	89
General and administrative	2,808	817	461	-	-	1,278	8	-	48	-	56
Depreciation, depletion, accretion, and amortization	1,869	879	1,892	-	-	2,771	-	-	-	-	-
Restructuring items	5,482	2,112	5,072	-	-	7,184	(21)	-	234	-	213
Total expenses	(4,307)	4,612	(5,070)	-	-	(458)	13	-	(430)	-	(417)
Income (loss) from operations	(77)	413	(2,652)	-	-	413	-	-	10	-	10
Other income (expense)	(566)	(329)	2,618	-	-	(2,981)	650	(1,549)	1,082	-	183
Interest income	101	-	-	-	-	2,618	-	-	(217)	-	(217)
Gain (loss) on disposal of fixed assets	12,417	-	-	-	-	-	-	-	-	-	-
Gain (loss) from investment in affiliated companies	2,712	609	12,023	-	-	12,652	650	(1,549)	875	-	(24)
Other income (expense)	14,587	693	11,989	-	-	12,662	650	(1,549)	445	-	(441)
Total other income (expense)	10,280	5,305	6,919	-	-	12,224	663	(1,549)	445	-	(149)
Income (loss) before income taxes	3,593	-	-	-	-	-	(149)	-	-	-	(149)
Income tax expense (benefit)	6,687	5,305	6,919	-	-	12,224	812	(1,549)	445	-	(292)
Net income (loss)	-	-	-	-	-	-	-	-	-	-	-
Restructuring Items Detail											
US Trustee Fees	30	50	-	-	-	50	10	-	-	-	10
Other Professional Fees	1,707	195	-	-	-	195	(31)	-	234	-	203
Bank Fees	132	-	-	-	-	-	-	-	-	-	-
Dip Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Total Restructuring Items	1,869	245	-	-	-	245	(21)	-	234	-	213

MOR-2 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Statement of Operations
For the Ten Months Ended October 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 Holdings, LLC	Longhorn Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Sales	2,511,922	600,810	42,796	-	-	643,606	104,045	-	10,069	(4,692)	109,422
Cost of sales	2,505,320	472,137	54,024	-	-	526,161	82,699	-	1,709	(4,665)	79,643
Gross profit	6,602	128,673	(11,228)	-	-	117,445	21,446	-	8,360	(27)	29,779
Operating, general, and administrative expenses											
Operating	1,715	1,077	24,794	-	-	25,871	11	-	12,897	(27)	12,881
Marketing and support	4,670	-	-	-	-	-	5,429	-	5,429	-	5,429
General and administrative	25,893	4,223	6,285	-	-	10,508	185	142	1,236	-	1,563
Depreciation, depletion, accretion, and amortization	4,054	12,044	19,471	-	-	31,515	-	(827)	10,428	(4,592)	5,009
Restructuring items	21,620	13,135	164	-	-	13,299	4,309	-	9,238	-	13,547
Environmental costs related to refinery closures	-	-	-	-	-	-	-	-	-	-	-
Total expenses	57,952	30,479	50,714	-	-	81,193	4,505	(685)	39,228	(4,619)	38,429
Income (loss) from operations	(51,350)	98,194	(61,942)	-	-	36,252	16,941	685	(30,868)	4,592	(8,650)
Other income (expense)											
Interest income	2,162	2,617	-	-	-	2,617	1,781	-	79	-	1,860
Interest expense	(9,415)	(2,943)	(25,819)	-	-	(28,762)	(16)	(18,027)	(225)	-	(18,268)
Gain (loss) on disposal of fixed assets	2,482	-	2,618	-	-	2,618	-	12,857	(318,949)	222,265	(83,827)
Gain (loss) from investment in affiliated companies	(617)	-	-	-	-	-	(41)	-	-	-	(340)
Other income (expense)	26,705	609	12,072	-	-	12,681	-	-	-	-	-
Gain on sale of marketable securities	-	-	-	-	-	-	-	-	-	-	-
Minority interest in loss (income) from subsidiaries	-	-	-	-	-	-	-	-	-	-	-
Total other income (expense)	21,317	283	(11,129)	-	-	(10,846)	1,724	(5,170)	(319,394)	222,265	(100,575)
Income (loss) before income taxes	(30,033)	98,477	(73,071)	-	-	25,406	18,665	(4,485)	(350,262)	226,857	(109,225)
Income tax expense (benefit)	14,385	-	-	-	-	-	(40,971)	-	-	-	(40,971)
Net income (loss)	(44,418)	98,477	(73,071)	-	-	25,406	59,636	(4,485)	(350,262)	226,857	(68,254)
Restructuring Items Detail											
US Trustee Fees	90	93	43	-	-	136	20	-	1	-	21
Other Professional Fees	21,281	13,042	121	-	-	13,163	4,356	-	9,505	-	13,861
Bank Fees	249	-	-	-	-	-	-	-	-	-	-
Dip Financing Costs	-	-	-	-	-	-	-	-	-	-	-
Total Restructuring Items	21,620	13,135	164	-	-	13,299	4,376	-	9,656	-	14,032

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

MOR-3 Special Purpose Consolidating Statement (Flying J, Inc., Big West Oil, LLC, and Longhorn Pipeline, Inc.)
Balance Sheet
As of October 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 Holdings, LCC	Longhorn Pipeline, L.P.	Longhorn Eliminations	Longhorn Pipeline Inc. Consolidated
Current assets											
Cash and cash equivalents	10,925	81,236	8	-	-	81,244	33,889	-	25,146	-	59,035
Trade receivables	101,849	40,390	15,134	-	-	55,524	1,082	-	806	-	1,888
Allowance for doubtful accounts	(362)	-	-	-	-	-	-	-	-	-	-
Notes and other receivables	389,386	194,329	21,416	-	(83,306)	132,439	44,750	-	205,540	(212,313)	37,977
Inventories	3,854	40,122	24,209	-	-	64,331	-	-	-	-	-
Deferred tax asset	8,275	-	-	-	-	-	6,107	-	-	-	6,107
Prepaid expenses	5,379	24,545	4,829	-	-	29,374	45	-	261	-	306
Total current assets	519,306	380,622	65,596	-	(83,306)	362,912	85,873	-	231,753	(212,313)	105,313
Land, buildings, and equipment											
Land and improvements	11,974	3,706	2,463	-	-	6,169	-	-	-	-	-
Buildings, pipelines, and leasehold improvements	21,215	2,292	3,496	-	-	5,788	-	-	-	-	-
Equipment	36,193	162,463	203,667	-	-	366,130	-	-	-	-	-
Construction-in-progress	4,236	6,017	403,732	-	-	409,749	-	-	-	-	-
Net land, buildings, and equipment	73,618	174,478	613,358	-	-	787,836	-	-	-	-	-
Less accumulated depreciation, depletion, and amortization	(34,368)	(90,890)	(50,296)	-	-	(131,176)	-	-	-	-	-
Investment in subsidiaries	39,250	93,598	563,062	-	-	656,660	-	-	-	-	-
Other assets	656,028	(43,881)	-	-	43,881	-	(310,897)	198,641	-	112,256	-
Total Assets	1,264,918	50,334	29,609	-	(39,425)	1,053,154	(225,024)	198,641	45	(100,057)	105,358
Liabilities and Shareholders' Equity											
Liabilities Not Subject to Compromise											
Accounts payable	39,850	8,987	1,898	-	-	10,885	-	-	53	-	53
Accrued liabilities	8,813	17,565	1,405	-	-	18,970	1,077	-	688	-	1,765
Other liabilities	-	-	-	-	-	-	-	-	22	-	22
Intercompany Payable	-	-	25,208	-	(25,208)	-	-	212,313	-	(212,313)	-
Total liabilities not subject to compromise	48,663	26,552	29,511	-	(25,208)	29,855	1,077	212,313	763	(212,313)	1,840
Liabilities Subject to Compromise											
Accounts payable	138,727	54,842	145,689	-	-	200,531	1,413	-	10,916	-	12,329
Accrued liabilities	46,367	8,911	22,428	-	-	31,339	-	-	2,625	-	2,625
Secured debt	25,331	-	444,214	-	-	444,214	-	-	-	-	-
Unsecured debt	85,518	-	-	-	-	-	-	-	-	-	-
Other liabilities	9,946	5,287	4,094	-	-	9,381	-	-	-	-	2
Intercompany Payable	260,196	13,486	58,098	-	(58,098)	13,486	39,804	51,113	18,851	-	109,768
Deferred tax liability	132,767	-	-	-	-	-	18,950	-	-	-	18,950
Total liabilities subject to compromise	698,852	82,526	674,523	-	(58,098)	698,951	60,167	51,113	32,394	-	143,674
Shareholders' equity											
Common stock	1,155	-	-	-	-	-	100	-	-	-	100
Additional paid-in capital	-	-	-	-	-	-	-	-	-	-	-
Retained earnings	515,345	105,000	(196,300)	-	(196,300)	105,000	55,718	435,203	650,203	(1,085,406)	55,718
Accumulated other comprehensive income	903	516,797	(230,181)	-	230,181	516,797	(282,086)	(499,988)	(451,952)	1,197,862	(35,974)
Dividends	-	(686)	(686)	-	-	(6,798)	-	-	-	-	-
Total Shareholders' Equity	517,403	(230,651)	(10,000)	-	10,000	(230,651)	(60,000)	(64,785)	198,641	112,256	(60,000)
Total Liabilities and Shareholders' Equity	1,264,918	325,234	(44,767)	-	(39,425)	1,053,154	(228,293)	198,641	231,796	(100,057)	105,358

In re Flying J Inc.

Case No.: 08-13384
Reporting period: October 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.	38,573	1,064	213	-	-	39,850
08-13381	Big West Oil, LLC	8,115	866	6	-	-	8,987
08-13383	Big West of CA, LLC	1,754	143	1	-	-	1,898
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	53	-	-	7	-	60
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>48,495</u>	<u>2,073</u>	<u>220</u>	<u>7</u>	<u>-</u>	<u>50,795</u>

Wages and Benefits Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	2,637	-	-	-	-	2,637
08-13381	Big West Oil, LLC	1,203	-	-	-	-	1,203
08-13383	Big West of CA, LLC	535	-	-	-	-	535
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	-	-	-	-	-	-
		<u>4,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,379</u>

Property and Sales Taxes Payable

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	(52)	-	-	-	-	(52)
08-13381	Big West Oil, LLC	13,945	-	-	-	-	13,945
08-13383	Big West of CA, LLC	730	-	-	-	-	730
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		<u>14,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,623</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.	129	-	-	-	-	129
08-13381	Big West Oil, LLC	-	-	-	-	-	-
08-13383	Big West of CA, LLC	140	-	-	-	-	140
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	-	-	-	-	-	-
08-13380	Longhorn Partners Pipeline, L.P.	-	-	-	-	-	-
08-13387	Longhorn Pipeline Holdings	-	-	-	-	-	-
		269	-	-	-	-	269

Other Payables¹

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	6,099	-	-	-	-	6,099
08-13381	Big West Oil, LLC	2,417	-	-	-	-	2,417
08-13383	Big West of CA, LLC	25,208	-	-	-	-	25,208
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	1,077	-	-	-	-	1,077
08-13380	Longhorn Partners Pipeline, L.P.	699	-	-	-	-	699
08-13387	Longhorn Pipeline Holdings	212,313	-	-	-	-	212,313
		247,813	-	-	-	-	247,813

Total Post-Petition Debts¹

Case No.	Name	Current	1-30	31-60	61-90	Over 90	Total
08-13384	Flying J Inc.	47,386	1,064	213	-	-	48,663
08-13381	Big West Oil, LLC	25,680	866	6	-	-	26,552
08-13383	Big West of CA, LLC	28,367	143	1	-	-	28,511
08-13385	Big West Transportation, LLC	-	-	-	-	-	-
08-13388	Longhorn Pipeline, Inc.	1,077	-	-	-	-	1,077
08-13380	Longhorn Partners Pipeline, L.P.	756	-	-	7	-	763
08-13387	Longhorn Pipeline Holdings	212,313	-	-	-	-	212,313
		315,579	2,073	220	7	-	317,879

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 includes payables between debtors. Big West of California includes a payable to Big West Oil, LLC in the amount of \$25,780,000. Longhorn Pipeline Holdings includes a payable to Longhorn Partners Pipeline, L.P. in the amount of \$212,313,000.

In Re Flying J Inc.

Case No.: 08-13384
Reporting period: October 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.	77,085	2,050	98	-	22,616	101,849
08-13381	Big West Oil, LLC	28,833	(1,645)	151	-	13,051	40,390
08-13383	Big West of CA, LLC	48	-	-	-	15,086	15,134
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>105,966</u>	<u>405</u>	<u>249</u>	<u>-</u>	<u>52,640</u>	<u>159,260</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.	2,434	20,182 ^{2,3}	22,616
Big West Oil, LLC	12,791	260 ³	13,051
Big West of CA, LLC	2,421	12,665 ³	15,086
Longhorn Pipeline, Inc.	<u>1,081</u>	<u>-</u>	<u>1,081</u>
	<u>18,727</u>	<u>33,913</u>	<u>52,640</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 October 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. Big West of California sold \$12,106,000 in emissions reduction credits during the month of October. This transaction was approved by the Bankruptcy Court on October 15, 2009. On September 10, 2009, the Debtors filed the Motion of the Debtors For Entry of an Order Authorizing the Debtors to (A) Vote Common Stock of Haycock Petroleum Company and (B) Enter Into a Stock Purchase and Settlement Agreement with Sterling J. Jardine [Docket No. 1895] pursuant to which the Debtors sought authority to vote their 50% equity interest in favor of a sale of Haycock Petroleum Company (“Haycock”) and purchase the remaining 50% of the equity interest in Haycock pursuant to the Settlement Agreement. On September 28, 2009, the Court entered an order [Docket No. 1995] authorizing the Debtors to vote their stock in favor of a sale of Haycock to Thomas Petroleum LLC.

5. For the reporting period ending October 31, 2009, Big West Oil, LLC opened one new bank account; Wells Fargo account number 13145339 - a money market investment account. Longhorn Pipeline, Inc. opened one new account; Wells Fargo account number 13145313 - a money market investment account. Flying J Inc. opened one new bank account; Zions Bank account number 086500360 - On October 12, 2009 the debtors filed the Motion of the Debtors for Entry of an Order Authorizing Debtors to Fund a Cash Security Deposit for a Non-Debtor Affiliate, Docket No. 2057 seeking the authority to securitize the MasterCard Portfolio with a \$2.0 million Security Deposit at Zions Bank, and on October 17th, 2009 the Court entered an order, Docket No. 2159 authorizing the Debtors to fund the Security Deposit. The Debtors funded the account on October 30th, 2009.