Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [X] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ARKANSAS BEST CORPORATION PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1969

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
ARKANSAS BEST CORPORATION

P.O. BOX 10048
FORT SMITH, AR 72917-0048

3801 OLD GREENWOOD RD
FORT SMITH, AR 72917-0048

2b Employer Identification Number (EIN)
71-0673405

2c Sponsor's telephone number
479-785-6000

2d Business code (see instructions)
484120

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	J. LAVON MORTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2010	J. LAVON MORTON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ARKANSAS BEST CORPORATION

P.O. BOX 10048
FORT SMITH, AR 72917-0048

3b Administrator's EIN
71-0673405

3c Administrator's telephone number
479-785-6000

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	3360
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	2177
b	Retired or separated participants receiving benefits	**6b**	257
c	Other retired or separated participants entitled to future benefits	**6c**	558
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2992
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	131
f	Total. Add lines **6d** and **6e**	**6f**	3123
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
ARKANSAS BEST CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ARKANSAS BEST CORPORATION

D Employer Identification Number (EIN)
71-0673405

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2009			
2	Assets:			
a	Market value	**2a**		166075658
b	Actuarial value	**2b**		182515871
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	385	13996088
b	For terminated vested participants	**3b**	565	9722202
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		1952034
	(2) Vested benefits	**3c(2)**		137530567
	(3) Total active	**3c(3)**	2410	139482601
d	Total	**3d**	3360	163200891
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		8.22 %
6	Target normal cost	**6**		8213890

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

10/06/2010
Signature of actuary — Date

MICHAEL N. MORIN
Type or print name of actuary

08-04030
Most recent enrollment number

MILLIMAN INC.
Firm name

214-863-5500
Telephone number (including area code)

10000 N. CENTRAL EXPRSSWY STE 1500
DALLAS, TX 75231-4177
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	20596482	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	20596482	0
10	Interest on item 9 using prior year's actual return of -22.85 %	-4706296	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		23637044
	b Interest on (a) using prior year's effective rate of 5.90 %		1394586
	c Total available at beginning of current plan year to add to prefunding balance		25031630
	d Portion of (c) to be added to prefunding balance		25031630
12	Reduction in balances due to elections or deemed elections	5286747	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	10603439	25031630

Part III Funding percentages

14	Funding target attainment percentage	14	90.00 %
15	Adjusted funding target attainment percentage	15	90.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/14/2010	5000000				
			Totals ► 18(b)	5000000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4371195

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) — **21b**

22 Weighted average retirement age — **22** 62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years — **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) — **29**

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) — **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) — **31** 8213890

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33) — **34** 8213890

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	7018145		7018145

36 Additional cash requirement (item 34 minus item 35) — **36** 1195745

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) — **37** 4371195

38 Interest-adjusted excess contributions for current year (see instructions) — **38** 3765766

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) — **39** 0

40 Unpaid minimum required contribution for all years — **40** 0

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
ARKANSAS BEST CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARKANSAS BEST CORPORATION

D Employer Identification Number (EIN)
71-0673405

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
ARKANSAS BEST CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARKANSAS BEST CORPORATION

D Employer Identification Number (EIN)
71-0673405

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	15500000	5000000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	172045	412959
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	19367810	2122809
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		32520263
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	131035803	137578008
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	166075658	177634039
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	166075658	177634039

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	5000000	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5000000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	65654	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)	1081446	
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)	73394	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1220494
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3619760	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3619760
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	179766976	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	179482482	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		284494

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	579141	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		579141
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		22687739
c Other income	2c		2189
d Total income. Add all **income** amounts in column (b) and enter total	2d		33393817
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	21714056	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		21714056
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	121380	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		121380
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		21835436
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		11558381
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [ ] Yes [X] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BKD,LLP (2) EIN: 44-0160260

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		25000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
ARKANSAS BEST CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARKANSAS BEST CORPORATION

D Employer Identification Number (EIN)
71-0673405

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 41-6257133

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 247

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☒ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 48% Investment-Grade Debt: 39% High-Yield Debt: _____% Real Estate: _____% Other: 13%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☒ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

BKD LLP
CPAs & Advisors

5000 Rogers Avenue, Suite 700
Fort Smith, AR 72903-2079
479.452.1040 Fax 479.452.5542 www.bkd.com

Independent Accountants' Report

Investment Committee and Plan Administrator
Arkansas Best Corporation Pension Plan
Fort Smith, Arkansas

We have audited the accompanying statements of net assets available for benefits of Arkansas Best Corporation Pension Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Arkansas Best Corporation Pension Plan as of December 31, 2009 and 2008, and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying supplemental schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

BKD, LLP

Fort Smith, Arkansas
October 13, 2010

Federal Employer Identification Number: 44-0160260

experience BKD

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

Year Ended December 31, 2009

	Identity of Issuer	Description of Investment	Cost	Current Value
	Vanguard	Vanguard Institutional Index Fund, 617,893 shares	$ 45,420,284	$ 63,012,707
	Vanguard	Vanguard Total Bond Market Index Fund, 2,819,851 shares	28,197,918	29,185,457
	Vanguard	Vanguard Small Cap Index Fund, 1,002,873 shares	31,673,216	27,578,995
	Vanguard	Vanguard FTSE All World Ex US Index Fund, 207,687 shares	20,477,271	17,800,849
*	Wells Fargo	Wells Fargo Advantage Prime Investment Money Market Fund, 1,798,075 shares	1,798,075	1,798,075
*	General Elec Cap Corp	Corporate Bond, 2/1/2011 maturity date, 1,300,000 par value	1,156,831	1,300,351
*	Governor & Co. of Bnk I	Corporate Bond, 2/26/2010 maturity date, 1,200,000 par value	1,145,616	1,200,180
*	BSCH Issuance Ltd	Corporate Bond, 9/14/2010 maturity date, 1,140,000 par value	1,156,850	1,195,016
*	Chase Issuance Trust	Mortgage/Asset-Backed Security, 9/17/2012 maturity date, 1,100,000 par value	1,129,219	1,133,220
*	Toyota Motor Credit Corp	Corporate Bond, 12/15/2010 maturity date, 1,082,000 par value	1,106,031	1,120,227
*	Shell International Fin	Corporate Bond, 6/27/2011 maturity date, 1,040,000 par value	1,115,015	1,107,756
*	Berkshire Hathaway Fin Corp	Corporate Bond, 1/15/2010 maturity date, 1,100,000 par value	1,121,802	1,101,067
*	Royal Bk Canada	Corporate Bond, 7/20/2011 maturity date, 1,000,000 par value	1,074,090	1,067,690
*	National Australia	Corporate Bond, 5/19/2010 maturity date, 1,000,000 par value	1,027,320	1,030,710
*	Wal-Mart Stores	Corporate Bond, 7/1/2010 maturity date, 1,010,000 par value	1,042,996	1,029,856
*	MBNA Master Cr Card Tr II	Mortgage/Asset-Backed Security, 10/15/2012 maturity date, 1,000,000 par value	1,037,617	1,025,370
*	Dexia Credit Local	Corporate Bond, 9/23/2011 maturity date, 1,000,000 par value	1,004,110	1,020,530
*	Lloyds TSB Bank PLC	Corporate Bond, 4/1/2011 maturity date, 1,000,000 par value	999,260	1,013,730
*	E.ON AG	Commercial Paper, 4/6/2010 maturity date, 900,000 par value	897,763	899,352
*	JPMorgan Chase & Co	Corporate Bond, 6/16/2011 maturity date, 780,000 par value	769,587	816,434

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – continued

Year Ended December 31, 2009

Identity of Issuer	Description of Investment	Cost	Current Value
* Cisco Systems Inc	Corporate Bond, 2/22/2011 maturity date, 750,000 par value	$ 791,790	$ 786,998
* America Honda Finance	Corporate Bond, 12/15/2010 maturity date, 750,000 par value	719,347	774,412
* Merrill Lynch & Co Inc	Corporate Bond, 11/4/2010 maturity date, 750,000 par value	686,843	771,000
* Pfizer Inc	Corporate Bond, 3/15/2011 maturity date, 750,000 par value	750,000	767,318
* Hewlett-Packard Co	Corporate Bond, 2/24/2011 maturity date, 750,000 par value	754,252	764,602
* BB&T Corporation	Corporate Bond, 7/28/2011 maturity date, 750,000 par value	749,498	763,275
* AT&T Wireless Svcs Inc	Corporate Bond, 3/1/2011 maturity date, 700,000 par value	749,490	752,080
* United Tech Corp	Corporate Bond, 3/1/2011 maturity date, 700,000 par value	752,927	741,909
* Verizon Global Fdg Corp	Corporate Bond, 12/1/2010 maturity date, 700,000 par value	740,215	739,746
* Deutsche Bank AG NY	Corporate Bond, 2/16/2010 maturity date, 700,000 par value	689,437	700,504
* Morgan Stanley	Corporate Bond, 5/14/2010 maturity date, 650,000 par value	630,500	654,661
* Morgan Stanley Dean Witter Capital I	Mortgage/Asset-Backed Security, 9/15/2010 maturity date, 610,405 par value	617,654	622,497
* Swedish Export Credit	Corporate Bond, 9/27/2010 maturity date, 500,000 par value	517,690	514,440
* Citibank Cr Card Issuance Tr	Mortgage/Asset-Backed Security, 10/22/2012 maturity date, 405,000 par value	412,214	417,300
* Credit Suisse FB USA Inc	Corporate Bond, 8/15/2010 maturity date, 400,000 par value	400,888	410,848
* Safeway Inc	Corporate Bond, 3/1/2011 maturity date, 375,000 par value	393,870	396,353
* Comcast Corp	Corporate Bond, 3/15/2011 maturity date, 375,000 par value	380,715	392,426
* Burlington North Santa Fe	Corporate Bond, 12/15/2010 maturity date, 360,000 par value	377,478	382,086
* American Electric Power	Corporate Bond, 3/15/2010 maturity date, 375,000 par value	382,898	378,405
* Telecom Italia Capser Wi	Corporate Bond, 1/15/2010 maturity date, 375,000 par value	368,906	375,289
* AOL Time Warner Inc	Corporate Bond, 4/15/2011 maturity date, 350,000 par value	355,499	370,825

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – continued

Year Ended December 31, 2009

Identity of Issuer	Description of Investment	Cost	Current Value
* Sabmiller PLC	Corporate Bond, 7/1/2011 maturity date, 350,000 par value	$ 353,903	$ 370,405
* Telefonica Europe B V	Corporate Bond, 9/15/2010 maturity date, 350,000 par value	367,678	366,138
* Deutsche Telekom Int Fin	Corporate Bond, 6/15/2010 maturity date, 350,000 par value	366,247	361,701
* CVS Caremark Corp	Corporate Bond, 9/10/2010 maturity date, 350,000 par value	345,040	352,999
* Vodafone Group	Corporate Bond, 2/15/2010 maturity date, 350,000 par value	364,000	352,674
* Kroger Co	Corporate Bond, 2/1/2010 maturity date, 350,000 par value	362,075	351,691
* Commonwealth Edison	Corporate Bond, 8/15/2010 maturity date, 340,000 par value	339,242	347,249
* Credit Suisse FB USA Inc	Corporate Bond, 1/15/2010 maturity date, 340,000 par value	339,844	340,299
* Wells Fargo	Wells Fargo Advantage Cash Investment Fund, 324,734 shares	324,734	324,734
* Simon Property Group LP	Corporate Bond, 6/15/2010 maturity date, 315,000 par value	302,400	319,665
* US Bancorp	Corporate Bond, 5/6/2010 maturity date, 300,000 par value	294,834	300,459
* Staples Inc	Corporate Bond, 4/1/2011 maturity date, 250,000 par value	250,000	268,653
* Unicred Ital Bank Ireland	Commercial Paper, 3/24/2010 maturity date, 250,000 par value	249,641	249,867
		$ 159,832,620	$ 172,221,080

* Indicates party-in-interest to the Plan.

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year)

Year Ended December 31, 2009

	Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
*	Wells Fargo	Wells Fargo Advantage Prime Investment Money Market Fund, 3,139,847 shares	$ 3,139,847	$ 3,139,847
	Vanguard	Vanguard Total Bond Market Index Fund, 155,009 shares	1,579,568	1,579,568
*	Irish Life & Permanent	Commercial Paper, 9/23/2009 maturity date, 1,150,000 par value	1,148,396	1,148,396
*	Danske Corporation	Commercial Paper, 10/16/2009 maturity date, 1,150,000 par value	1,142,678	1,142,678
*	Barclays US Funding LLC	Commercial Paper, 9/22/2009 maturity date, 1,150,000 par value	1,142,573	1,142,573
*	Arabella Finance LLC	Commercial Paper, 10/26/2009 maturity date, 1,100,000 par value	1,099,872	1,099,872
*	Irish Life & Permanent	Commercial Paper, 11/25/2009 maturity date, 1,000,000 par value	998,911	998,911
*	DNB Nor Bank ASA	Commercial Paper, 8/24/2009 maturity date, 1,000,000 par value	996,736	996,736
*	BNP Paribas Finance Inc	Commercial Paper, 10/15/2009 maturity date, 1,000,000 par value	994,510	994,510
*	Irish Life & Permanent	Commercial Paper, 12/21/2009 maturity date, 900,000 par value	899,867	899,867
*	Societe Generale N Amer	Commercial Paper, 10/09/2009 maturity date, 850,000 par value	846,209	846,209
*	Phillips Pete	Corporate Bond, 5/25/2010 maturity date, 700,000 par value	753,452	753,459
*	Firststar Bank NA	Corporate Bond, 12/1/2009 maturity date, 750,000 par value	766,125	750,000
*	USB AG Stamford CT	Corporate Bond, 7/23/2009 maturity date, 750,000 par value	745,283	750,000
*	Goldman Sachs Group Inc	Corporate Bond, 12/23/2009 maturity date, 750,000 par value	738,278	750,000
*	Arabella Finance LLC	Commercial Paper, 11/18/2009 maturity date, 750,000 par value	749,943	749,943
*	Alabama Power Co	Corporate Bond, 8/25/2009 maturity date, 500,000 par value	500,000	500,000
*	Romulus Funding Corp	Commercial Paper, 11/10/2009 maturity date, 500,000 par value	499,844	499,844
*	Ebbets PLC & Ebbets LL	Commercial Paper, 11/25/2009 maturity date, 500,000 par value	499,958	499,958
*	British Sky Broadcasting	Corporate Bond, 7/15/2009 maturity date, 375,000 par value	378,450	375,000
*	UBS Finance (DELW)	Commercial Paper, 7/9/2009 maturity date, 375,000 par value	373,821	373,821
*	Morgan Stanley Dean Witter Capital I	Mortgage/Asset-Backed Security, 9/15/2010 maturity date, 39,894 par value	40,367	39,894

* Indicates party-in-interest to the Plan.

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2009

	Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Cash Investment Fund	$38,900,000	$ —	$ —	$38,900,000	$38,900,000	$ —
*	Wells Fargo	Single transaction sale in the security: Wells Fargo Advantage Prime Investment Money Market	—	38,900,000	—	38,900,000	38,900,000	—
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	19,610,816	—	—	19,610,816	19,610,816	—
*	Wells Fargo	Single transaction sale in the security: Wells Fargo Advantage Prime Investment Money Market	—	19,610,816	—	19,610,816	19,610,816	—
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	18,906,262	—	—	18,906,262	18,906,262	—
	Vanguard	Single transaction sale in the security: Vanguard Total Bond Market Index Fund	—	18,906,262	—	18,926,280	18,906,262	(20,018)
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	12,500,000	—	—	12,500,000	12,500,000	—

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions – continued

Year Ended December 31, 2009

	Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
*	Wells Fargo	Series of purchases in the same security: Wells Fargo Advantage Cash Investment Fund	$ 15,473,962	$ —	$ —	$ 15,473,962	$ 15,473,962	$ —
*	Wells Fargo	Series of sales in the same security: Wells Fargo Advantage Cash Investment Fund	—	54,049,228	—	54,049,228	54,049,228	—
*	Wells Fargo	Series of purchases in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	10,657,991	—	—	10,657,991	10,657,991	—
*	Wells Fargo	Series of sales in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	—	20,733,988	—	20,733,988	20,733,988	—
	Vanguard	Series of sales in the same security: Vanguard Total Bond Market Index Fund	—	12,255,014	—	11,946,901	12,255,014	308,113

* Indicates party-in-interest to the Plan.

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Accountants' Report and Financial Statements

December 31, 2009 and 2008

BKD LLP
CPAs & Advisors

Arkansas Best Corporation Pension Plan

December 31, 2009 and 2008

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BKD LLP
CPAs & Advisors

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Independent Accountants' Report

Investment Committee and Plan Administrator
Arkansas Best Corporation Pension Plan
Fort Smith, Arkansas

We have audited the accompanying statements of net assets available for benefits of Arkansas Best Corporation Pension Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Arkansas Best Corporation Pension Plan as of December 31, 2009 and 2008, and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying supplemental schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

BKD, LLP

Fort Smith, Arkansas
October 13, 2010

Federal Employer Identification Number: 44-0160260

experience BKD

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GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Arkansas Best Corporation Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008

Assets

	2009	2008
Investments, At Fair Value		
Arkansas Best Pension Trust	$ 172,221,080	$ 150,403,613
Receivables		
Employer contribution	—	15,500,000
Accrued interest, dividends and other	412,959	172,045
	412,959	15,672,045
Net Assets Available for Benefits	$ 172,634,039	$ 166,075,658

Arkansas Best Corporation Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2009 and 2008

	2009	2008
Contributions		
Employer	$ —	$ 35,500,000
Deductions		
Benefits paid directly to participants	21,714,056	17,830,887
Administrative expenses	121,380	117,054
Total deductions	21,835,436	17,947,941
Net Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	23,553,563	(46,305,291)
Interest and dividends	4,840,254	5,111,007
Net investment income (loss)	28,393,817	(41,194,284)
Net Increase (Decrease)	6,558,381	(23,642,225)
Net Assets Available for Benefits, Beginning of Year	166,075,658	189,717,883
Net Assets Available for Benefits, End of Year	$ 172,634,039	$ 166,075,658

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2009 and 2008

Note 1: Description of the Plan

The following description of the Arkansas Best Corporation Pension Plan (the "Plan") provides only general information. Additional information about the vesting and benefit provisions and the benefit guarantee of the Pension Benefit Guarantee Corporation (the "PBGC") is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan Administrator.

General

The Plan is a noncontributory defined benefit plan sponsored by Arkansas Best Corporation (the "Company") that covers substantially all noncontractual employees of the Company and certain of its wholly owned subsidiaries: ABF Freight System, Inc.; ABF Cartage, Inc.; Data-Tronics Corp.; FleetNet America, Inc.; FreightValue, Inc.; Land-Marine Cargo, Inc., Global Supply Chain Services, Inc. and Moving Solutions, Inc. The Plan provides for retirement, death and disability benefits and is subject to provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Wells Fargo Bank, N.A. is the trustee of the Plan.

Eligibility

An employee is eligible to participate in the Plan on the later of the date the employee attains age 21 or completes one year of service. Participation in the Plan was closed to new participants effective January 1, 2006. Employees of the Company and its wholly owned subsidiaries hired after December 31, 2005, are not eligible to participate in the Plan.

Contributions

Employer contributions are based upon the minimum funding levels required under the provisions of ERISA as amended by the Pension Protection Act of 2006 ("PPA"), with the maximum amounts not to exceed deductible limits allowable by the U.S. Internal Revenue Code. No contributions were required to meet the minimum funding requirements of the PPA in 2009 or 2008, although voluntary contributions were made to the Plan for 2008.

Vesting

Plan participants active as of January 1, 2007, are fully vested after 3 years of continuous service. Plan participants who terminated employment prior to January 1, 2007, were vested after 5 years of continuous service. Upon death, disability or normal retirement, as defined by the Plan, participants become fully vested in their benefit amounts.

Pension Benefits

The retirement benefits for both normal retirement and early retirement are based upon a participant's years of credited service, the highest average monthly earnings for sixty consecutive months expressed in terms of annual compensation and participant contributions plus related earnings. The Plan provides for normal retirement upon reaching age 65. A participant is eligible for early retirement upon reaching age 55 and completing at least 10 years of vesting service.

Upon termination of service, a participant may elect to receive the vested balance of the participant's account as a lump sum, which will be paid either as a direct rollover or directly to the participant, or as monthly payments.

Death Benefits

The beneficiary of a participant will receive the participant's vested accrued benefit, as defined in the Plan, upon the death of the participant. This benefit is immediately payable to the beneficiary in the form of a lump-sum amount or monthly payments.

Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. Benefits attributable to employee contributions, taking into account those paid out before termination.

b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

c. Other vested benefits insured by the PBGC up to the applicable limitations discussed below.

d. Vested benefits not insured by the PBGC.

e. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits, disclosure of contingent liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

Investments are stated at fair value. Quoted market prices, if available, are used to value investments. For certain investments, consisting of corporate debt securities, mortgage- or asset-backed securities and other fixed income securities, for which quoted prices in active markets are not available, fair value is established by a pricing service using inputs derived from observable market data. See *Note 4* for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The administrative expenses paid by the Plan are PBGC insurance premiums. All other expenses of maintaining the Plan are paid by the Company.

Accumulated Plan Benefits

Accumulated plan benefits (see *Note 5*) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries.

Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Plan Tax Status

The Plan obtained its latest determination letter on July 26, 1999, in which the U.S. Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the U.S. Internal Revenue Code and, therefore, not subject to income tax. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan and related trust are designed and operated in compliance with the applicable requirements of the U.S. Internal Revenue Code as of and for the years ended December 31, 2009 and 2008. In accordance with the IRS timeline, a new determination letter will be applied for no later than January 31, 2011. The Plan is generally no longer subject to U.S. federal, state and local income tax examinations by tax authorities for years before 2006.

Note 3: Investments

At December 31, 2009 and 2008, the Plan's assets were in the Arkansas Best Pension Trust (the "Trust"). Wells Fargo Bank, N.A. is the custodian of the assets held in the Trust.

The following table presents the fair value of the Plan's net assets held in trust at December 31, 2009 and 2008, that represent 5% or more of net assets available for benefits.

	2009	2008
Vanguard Institutional Index Fund	$ 63,012,707	$ 42,704,864
Vanguard Total Bond Market Index Fund	29,185,457	58,583,488
Vanguard Small Cap Index Fund	27,578,995	18,361,972
Vanguard FTSE All World Ex US Index Fund	17,800,849	11,385,479
Wells Fargo Advantage Prime Investment Money Market Fund	1,798,075	19,367,810

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2009 and 2008

During the years ended December 31, 2009 and 2008, the net appreciation (depreciation) in fair value of the Plan's investments (including gains and losses on investments bought, sold and held during the year) was as follows:

	2009	
	Net Appreciation in Fair Value During Year	Fair Value at December 31
Mutual funds	$ 22,978,023	$ 137,578,008
Fixed income securities	575,540	32,520,263
Money market funds	—	2,122,809
	$ 23,553,563	$ 172,221,080

	2008	
	Net Depreciation in Fair Value During Year	Fair Value at December 31
Mutual funds	$ (46,305,291)	$ 131,035,803
Money market fund	—	19,367,810
	$ (46,305,291)	$ 150,403,613

Interest and dividends realized on the Plan's investments for the years ended December 31, 2009 and 2008, were $4,840,254 and $5,111,007, respectively.

Note 4: Fair Value of Plan Assets

Financial Accounting Standards Board Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosures* ("ASC 820"), defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 specifies a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three broad levels described as follows:

Level 1 Quoted prices in active markets for identical assets or liabilities.

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Where quoted market prices for identical assets are available in an active market, securities are classified within Level 1 of the valuation hierarchy. The Plan's investments classified as Level 1 include mutual funds, money market funds and accrued interest and dividends that are measured at fair value as determined by quoted market prices in an active market. Level 2 securities include corporate debt securities, mortgage- or asset-backed securities and other fixed income securities, primarily commercial paper. The fair value measurements of Level 2 investments are provided by a pricing service which uses the market approach with inputs derived from observable market data.

The following table presents, for each of the fair value hierarchy levels, the fair value measurements of assets recognized in the accompanying statement of net assets available for benefits measured at fair value on a recurring basis at December 31, 2009 and 2008:

		2009 Fair Value Measurements Using		
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 137,578,008	$ 137,578,008	$ —	$ —
Fixed income securities[1]	32,520,263	—	32,520,263	
Money market funds	2,122,809	2,122,809	—	—
Total	$ 172,221,080	$ 139,700,817	$ 32,520,263	$ —

(1) Level 2 investments include corporate debt securities (81%), mortgage- or asset-backed securities (10%) and other fixed income securities (9%), primarily commercial paper.

		2008 Fair Value Measurements Using		
	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 131,035,803	$ 131,035,803	$ —	$ —
Money market funds	19,367,810	19,367,810	—	—
Total	$ 150,403,613	$ 150,403,613	$ —	$ —

Note 5: Accumulated Plan Benefits

Milliman, Inc., the Plan's actuary, determines the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

At December 31, 2009 and 2008, the accumulated plan benefit information was as follows:

	2009	2008
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	$ 28,549,823	$ 28,749,453
Other participants	140,825,777	155,687,786
	169,375,600	184,437,239
Nonvested benefits	1,983,309	2,241,636
Total actuarial present value of accumulated plan benefits	$ 171,358,909	$ 186,678,875

Vested benefits of other participants include employees' contributions and interest earned for active participants of $11,716,441 and $12,864,796, respectively, at December 31, 2009 and 2008. Prior to July 1, 1988, the Plan allowed employee contributions which earn interest at an annual rate of 7.5%.

Changes in the actuarial present value of accumulated plan benefits during the years ended December 31, 2009 and 2008 were as follows:

	2009	2008
Actuarial present value of accumulated plan benefits, beginning of year	$ 186,678,875	$ 157,460,842
(Decrease) increase during the year attributable to:		
Change in actuarial assumptions, primarily discount rate	(15,450,064)	18,853,381
Benefits accumulated	11,285,354	16,891,234
Increase for interest due to the decrease in the discount period	10,558,800	11,304,305
Benefits paid	(21,714,056)	(17,830,887)
Net (decrease) increase	(15,319,966)	29,218,033
Actuarial present value of accumulated plan benefits, end of year	$ 171,358,909	$ 186,678,875

Significant assumptions underlying the actuarial computations were:

- Discount rate: Based on assumed rate of return on investments of 7.50% for December 31, 2009 and 6.00% for December 31, 2008, compounded annually
- Mortality basis: IRS applicable mortality table
- Retirement: Various retirement decrement rates for ages 55 to 65

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Note 6: Party-in-Interest Transactions

Certain Plan investments are shares of money market funds managed by a wholly owned subsidiary of Wells Fargo and Company, of which the Plan's trustee is also a subsidiary. The Plan's fixed income securities and certain money market funds are invested in a portfolio which is actively managed by a wholly owned subsidiary of Wells Fargo and Company. Therefore, the transactions of the Plan's money market fund investments and the transactions of the actively managed investment portfolio qualify as party-in-interest.

Note 7: Differences Between Financial Statements and Form 5500 Information

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Form 5500 for the years ended December 31, 2009 and 2008:

	2009	2008
Net assets available for benefits per the financial statements	$ 172,634,039	$ 166,075,658
Employer contributions receivable accrued on Form 5500	5,000,000	—
Net assets available for benefits per Form 5500	$ 177,634,039	$ 166,075,658

The following is a reconciliation of contributions per the financial statements to the Form 5500 for the years ended December 31, 2009 and 2008:

	2009	2008
Employer contributions per the financial statements	$ —	$ 35,500,000
Employer contributions receivable accrued on Form 5500 - current year	5,000,000	—
Employer contributions per Form 5500	$ 5,000,000	$ 35,500,000

Note 8: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Current Economic Conditions

The prolonged period of an unfavorable economic environment continues to present employee benefit plans with difficult circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future changes in investment values that could impact the Plan.

Note 9: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Supplemental Schedules

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

Year Ended December 31, 2009

Identity of Issuer	Description of Investment	Cost	Current Value
Vanguard	Vanguard Institutional Index Fund, 617,893 shares	$ 45,420,284	$ 63,012,707
Vanguard	Vanguard Total Bond Market Index Fund, 2,819,851 shares	28,197,918	29,185,457
Vanguard	Vanguard Small Cap Index Fund, 1,002,873 shares	31,673,216	27,578,995
Vanguard	Vanguard FTSE All World Ex US Index Fund, 207,687 shares	20,477,271	17,800,849
* Wells Fargo	Wells Fargo Advantage Prime Investment Money Market Fund, 1,798,075 shares	1,798,075	1,798,075
* General Elec Cap Corp	Corporate Bond, 2/1/2011 maturity date, 1,300,000 par value	1,156,831	1,300,351
* Governor & Co. of Bnk I	Corporate Bond, 2/26/2010 maturity date, 1,200,000 par value	1,145,616	1,200,180
* BSCH Issuance Ltd	Corporate Bond, 9/14/2010 maturity date, 1,140,000 par value	1,156,850	1,195,016
* Chase Issuance Trust	Mortgage/Asset-Backed Security, 9/17/2012 maturity date, 1,100,000 par value	1,129,219	1,133,220
* Toyota Motor Credit Corp	Corporate Bond, 12/15/2010 maturity date, 1,082,000 par value	1,106,031	1,120,227
* Shell International Fin	Corporate Bond, 6/27/2011 maturity date, 1,040,000 par value	1,115,015	1,107,756
* Berkshire Hathaway Fin Corp	Corporate Bond, 1/15/2010 maturity date, 1,100,000 par value	1,121,802	1,101,067
* Royal Bk Canada	Corporate Bond, 7/20/2011 maturity date, 1,000,000 par value	1,074,090	1,067,690
* National Australia	Corporate Bond, 5/19/2010 maturity date, 1,000,000 par value	1,027,320	1,030,710
* Wal-Mart Stores	Corporate Bond, 7/1/2010 maturity date, 1,010,000 par value	1,042,996	1,029,856
* MBNA Master Cr Card Tr II	Mortgage/Asset-Backed Security, 10/15/2012 maturity date, 1,000,000 par value	1,037,617	1,025,370
* Dexia Credit Local	Corporate Bond, 9/23/2011 maturity date, 1,000,000 par value	1,004,110	1,020,530
* Lloyds TSB Bank PLC	Corporate Bond, 4/1/2011 maturity date, 1,000,000 par value	999,260	1,013,730
* E.ON AG	Commercial Paper, 4/6/2010 maturity date, 900,000 par value	897,763	899,352
* JPMorgan Chase & Co	Corporate Bond, 6/16/2011 maturity date, 780,000 par value	769,587	816,434

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – continued

Year Ended December 31, 2009

Identity of Issuer	Description of Investment	Cost	Current Value
* Cisco Systems Inc	Corporate Bond, 2/22/2011 maturity date, 750,000 par value	$ 791,790	$ 786,998
* America Honda Finance	Corporate Bond, 12/15/2010 maturity date, 750,000 par value	719,347	774,412
* Merrill Lynch & Co Inc	Corporate Bond, 11/4/2010 maturity date, 750,000 par value	686,843	771,000
* Pfizer Inc	Corporate Bond, 3/15/2011 maturity date, 750,000 par value	750,000	767,318
* Hewlett-Packard Co	Corporate Bond, 2/24/2011 maturity date, 750,000 par value	754,252	764,602
* BB&T Corporation	Corporate Bond, 7/28/2011 maturity date, 750,000 par value	749,498	763,275
* AT&T Wireless Svcs Inc	Corporate Bond, 3/1/2011 maturity date, 700,000 par value	749,490	752,080
* United Tech Corp	Corporate Bond, 3/1/2011 maturity date, 700,000 par value	752,927	741,909
* Verizon Global Fdg Corp	Corporate Bond, 12/1/2010 maturity date, 700,000 par value	740,215	739,746
* Deutsche Bank AG NY	Corporate Bond, 2/16/2010 maturity date, 700,000 par value	689,437	700,504
* Morgan Stanley	Corporate Bond, 5/14/2010 maturity date, 650,000 par value	630,500	654,661
* Morgan Stanley Dean Witter Capital I	Mortgage/Asset-Backed Security, 9/15/2010 maturity date, 610,405 par value	617,654	622,497
* Swedish Export Credit	Corporate Bond, 9/27/2010 maturity date, 500,000 par value	517,690	514,440
* Citibank Cr Card Issuance Tr	Mortgage/Asset-Backed Security, 10/22/2012 maturity date, 405,000 par value	412,214	417,300
* Credit Suisse FB USA Inc	Corporate Bond, 8/15/2010 maturity date, 400,000 par value	400,888	410,848
* Safeway Inc	Corporate Bond, 3/1/2011 maturity date, 375,000 par value	393,870	396,353
* Comcast Corp	Corporate Bond, 3/15/2011 maturity date, 375,000 par value	380,715	392,426
* Burlington North Santa Fe	Corporate Bond, 12/15/2010 maturity date, 360,000 par value	377,478	382,086
* American Electric Power	Corporate Bond, 3/15/2010 maturity date, 375,000 par value	382,898	378,405
* Telecom Italia Capser Wi	Corporate Bond, 1/15/2010 maturity date, 375,000 par value	368,906	375,289
* AOL Time Warner Inc	Corporate Bond, 4/15/2011 maturity date, 350,000 par value	355,499	370,825

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) – continued

Year Ended December 31, 2009

Identity of Issuer	Description of Investment	Cost	Current Value
* Sabmiller PLC	Corporate Bond, 7/1/2011 maturity date, 350,000 par value	$ 353,903	$ 370,405
* Telefonica Europe B V	Corporate Bond, 9/15/2010 maturity date, 350,000 par value	367,678	366,138
* Deutsche Telekom Int Fin	Corporate Bond, 6/15/2010 maturity date, 350,000 par value	366,247	361,701
* CVS Caremark Corp	Corporate Bond, 9/10/2010 maturity date, 350,000 par value	345,040	352,999
* Vodafone Group	Corporate Bond, 2/15/2010 maturity date, 350,000 par value	364,000	352,674
* Kroger Co	Corporate Bond, 2/1/2010 maturity date, 350,000 par value	362,075	351,691
* Commonwealth Edison	Corporate Bond, 8/15/2010 maturity date, 340,000 par value	339,242	347,249
* Credit Suisse FB USA Inc	Corporate Bond, 1/15/2010 maturity date, 340,000 par value	339,844	340,299
* Wells Fargo	Wells Fargo Advantage Cash Investment Fund, 324,734 shares	324,734	324,734
* Simon Property Group LP	Corporate Bond, 6/15/2010 maturity date, 315,000 par value	302,400	319,665
* US Bancorp	Corporate Bond, 5/6/2010 maturity date, 300,000 par value	294,834	300,459
* Staples Inc	Corporate Bond, 4/1/2011 maturity date, 250,000 par value	250,000	268,653
* Unicred Ital Bank Ireland	Commercial Paper, 3/24/2010 maturity date, 250,000 par value	249,641	249,867
		$ 159,832,620	$ 172,221,080

* Indicates party-in-interest to the Plan.

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year)

Year Ended December 31, 2009

	Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
*	Wells Fargo	Wells Fargo Advantage Prime Investment Money Market Fund, 3,139,847 shares	$ 3,139,847	$ 3,139,847
	Vanguard	Vanguard Total Bond Market Index Fund, 155,009 shares	1,579,568	1,579,568
*	Irish Life & Permanent	Commercial Paper, 9/23/2009 maturity date, 1,150,000 par value	1,148,396	1,148,396
*	Danske Corporation	Commercial Paper, 10/16/2009 maturity date, 1,150,000 par value	1,142,678	1,142,678
*	Barclays US Funding LLC	Commercial Paper, 9/22/2009 maturity date, 1,150,000 par value	1,142,573	1,142,573
*	Arabella Finance LLC	Commercial Paper, 10/26/2009 maturity date, 1,100,000 par value	1,099,872	1,099,872
*	Irish Life & Permanent	Commercial Paper, 11/25/2009 maturity date, 1,000,000 par value	998,911	998,911
*	DNB Nor Bank ASA	Commercial Paper, 8/24/2009 maturity date, 1,000,000 par value	996,736	996,736
*	BNP Paribas Finance Inc	Commercial Paper, 10/15/2009 maturity date, 1,000,000 par value	994,510	994,510
*	Irish Life & Permanent	Commercial Paper, 12/21/2009 maturity date, 900,000 par value	899,867	899,867
*	Societe Generale N Amer	Commercial Paper, 10/09/2009 maturity date, 850,000 par value	846,209	846,209
*	Phillips Pete	Corporate Bond, 5/25/2010 maturity date, 700,000 par value	753,452	753,459
*	Firststar Bank NA	Corporate Bond, 12/1/2009 maturity date, 750,000 par value	766,125	750,000
*	USB AG Stamford CT	Corporate Bond, 7/23/2009 maturity date, 750,000 par value	745,283	750,000
*	Goldman Sachs Group Inc	Corporate Bond, 12/23/2009 maturity date, 750,000 par value	738,278	750,000
*	Arabella Finance LLC	Commercial Paper, 11/18/2009 maturity date, 750,000 par value	749,943	749,943
*	Alabama Power Co	Corporate Bond, 8/25/2009 maturity date, 500,000 par value	500,000	500,000
*	Romulus Funding Corp	Commercial Paper, 11/10/2009 maturity date, 500,000 par value	499,844	499,844
*	Ebbets PLC & Ebbets LL	Commercial Paper, 11/25/2009 maturity date, 500,000 par value	499,958	499,958
*	British Sky Broadcasting	Corporate Bond, 7/15/2009 maturity date, 375,000 par value	378,450	375,000
*	UBS Finance (DELW)	Commercial Paper, 7/9/2009 maturity date, 375,000 par value	373,821	373,821
*	Morgan Stanley Dean Witter Capital I	Mortgage/Asset-Backed Security, 9/15/2010 maturity date, 39,894 par value	40,367	39,894

* Indicates party-in-interest to the Plan.

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2009

	Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Cash Investment Fund	$38,900,000	$ —	$ —	$38,900,000	$38,900,000	$ —
*	Wells Fargo	Single transaction sale in the security: Wells Fargo Advantage Prime Investment Money Market	—	38,900,000	—	38,900,000	38,900,000	—
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	19,610,816	—	—	19,610,816	19,610,816	—
*	Wells Fargo	Single transaction sale in the security: Wells Fargo Advantage Prime Investment Money Market	—	19,610,816	—	19,610,816	19,610,816	—
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	18,906,262	—	—	18,906,262	18,906,262	—
	Vanguard	Single transaction sale in the security: Vanguard Total Bond Market Index Fund	—	18,906,262	—	18,926,280	18,906,262	(20,018)
*	Wells Fargo	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	12,500,000	—	—	12,500,000	12,500,000	—

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions – continued

Year Ended December 31, 2009

	Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
*	Wells Fargo	Series of purchases in the same security: Wells Fargo Advantage Cash Investment Fund	$ 15,473,962	$ —	$ —	$ 15,473,962	$ 15,473,962	$ —
*	Wells Fargo	Series of sales in the same security: Wells Fargo Advantage Cash Investment Fund	—	54,049,228	—	54,049,228	54,049,228	—
*	Wells Fargo	Series of purchases in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	10,657,991	—	—	10,657,991	10,657,991	—
*	Wells Fargo	Series of sales in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	—	20,733,988	—	20,733,988	20,733,988	—
	Vanguard	Series of sales in the same security: Vanguard Total Bond Market Index Fund	—	12,255,014	—	11,946,901	12,255,014	308,113

* Indicates party-in-interest to the Plan.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Arkansas Best Corporation Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Arkansas Best Corporation

D Employer Identification Number (EIN)

71-0673405

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	166,075,658
	b Actuarial value		**2b**	182,515,871
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	385	13,996,088
	b For terminated vested participants	**3b**	565	9,722,202
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		1,952,034
	(2) Vested benefits	**3c(2)**		137,530,567
	(3) Total active	**3c(3)**	2,410	139,482,601
	d Total	**3d**	3,360	163,200,891
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	8.22 %
6	Target normal cost		**6**	8,213,890

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

10/06/2010
Date

Michael N. Morin
Type or print name of actuary

08-04030
Most recent enrollment number

Milliman Inc.
Firm name

(214)863-5500
Telephone number (including area code)

10000 N. Central Expwy, Suite 1500

Dallas TX 75231-4177
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	20,596,482	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	20,596,482	0
10	Interest on item 9 using prior year's actual return of (22.85)%	(4,706,296)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		23,637,044
	b Interest on (a) using prior year's effective rate of 5.90 %		1,394,586
	c Total available at beginning of current plan year to add to prefunding balance		25,031,630
	d Portion of (c) to be added to prefunding balance		25,031,630
12	Reduction in balances due to elections or deemed elections	5,286,747	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	10,603,439	25,031,630

Part III Funding percentages

14	Funding target attainment percentage	14	90.00 %
15	Adjusted funding target attainment percentage	15	90.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)		(b) Amount paid by employer(s)		(c) Amount paid by employees
09/14/2010	5,000,000						
			Totals ▶	18(b)	5,000,000	18(c)	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4,371,195

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see Instructions regarding required attachment.	[X] Yes	[ ] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	[X] Yes	[ ] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	8,213,890

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	8,213,890

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	7,018,145	0	7,018,145

36 Additional cash requirement (item 34 minus item 35)	**36**	1,195,745
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	4,371,195
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	3,765,766
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

Attachment to 2009 Form 5500
Schedule SB, line 19 - Discounted Employer Contributions

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Date of Contributon	Amount	Year Applied	Effective Interest Rate	Interest Adjusted Contribution:
09/14/2010	5,000,000	2009	8.22	4,371,195

2009 Schedule SB, line 22
Description of Weighted Average Retirement Age

Arkansas Best Corporation Pension Plan

EIN / PIN: 71-0673405 / 001

Age	Retirement Rate	Age Weight
55	2.00%	1.10
56	2.00%	1.10
57	2.00%	1.09
58	2.00%	1.09
59	6.00%	3.27
60	10.00%	5.20
61	20.00%	9.52
62	20.00%	7.74
63	20.00%	6.29
64	50.00%	12.78
65	100.00%	12.98

Average Weighted Retirement Age	**62.17**

Attachment to 2009 Form 5500
Schedule SB, line 25 - Change in Method

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Describe the change:
Actuarial value of assets method was changed from market value of assets to two year smoothed market value method under PPA.

2009 Schedule SB, line 26

Schedule of Active Participants

Number of Participants by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Total
0-24	-	2	2	-	-	-	-	-	-	-	4
25-29	-	56	44	6	-	-	-	-	-	-	106
30-34	-	41	92	46	5	-	-	-	-	-	184
35-39	-	28	93	70	41	3	-	-	-	-	235
40-44	-	26	71	68	89	48	4	-	-	-	306
45-49	-	34	69	60	83	118	31	2	-	-	397
50-54	-	28	68	48	59	117	61	28	2	-	411
55-59	-	19	50	31	65	94	45	49	29	-	382
60-64	-	5	27	37	49	92	32	25	34	12	313
65-69	-	-	6	6	4	15	6	8	7	6	58
70&Up	-	1	1	2	-	4	-	3	-	3	14
Total	-	240	523	374	395	491	179	115	72	21	2,410

Average Compensation by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Average
0-24	-	*	*	-	-	-	-	-	-	-	*
25-29	-	56,883	56,306	*	-	-	-	-	-	-	56,692
30-34	-	57,210	65,193	61,981	*	-	-	-	-	-	62,963
35-39	-	57,152	63,340	68,185	69,285	*	-	-	-	-	64,920
40-44	-	53,923	58,615	66,516	75,813	69,353	*	-	-	-	66,744
45-49	-	52,029	59,519	64,602	68,072	76,542	79,441	*	-	-	68,024
50-54	-	57,865	59,404	65,528	67,996	70,904	80,507	73,309	*	-	68,528
55-59	-	*	63,227	66,659	65,396	67,185	69,371	81,852	47,670	-	66,810
60-64	-	*	59,185	59,643	65,357	68,073	66,722	57,389	87,122	*	66,513
65-69	-	-	*	*	*	*	*	*	*	*	53,176
70&Up	-	*	*	*	-	*	-	*	-	*	*
Average	-	56,417	60,812	64,909	69,112	70,319	73,181	71,089	66,042	53,516	65,809

* If there are fewer than 20 participants in a cell, the average compensation is not reported.

Appendix A

ARKANSAS BEST CORPORATION

Description of the Actuarial Cost Method

The true cost of a pension plan will ultimately be determined by the excess of benefits actually paid and the expenses incurred in its administration over investment income earned on monies set aside for its funding. Thus, the ultimate cost of a plan cannot be known until the last payment has been made to its last participant. The actuarial cost method is the technique adopted by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan which should be allocated to each plan year (known as the normal cost). The cost method is thus a budgeting tool which helps to ensure that the pension plan will be adequately and systematically funded.

In accordance with the Pension Protection Act of 2006 (PPA), the actuarial cost method used in the valuation of this Plan is known as the ***unit credit cost method***. Under this cost method a projected retirement benefit at assumed retirement age is computed for each participant using one year's future pay increases. The Target Normal Cost for each participant is computed as the present value of the pro-rata portion of the participant's projected benefit which is accrued or earned during the plan year being valued. The Target Normal Cost for the plan is the total of the individually computed Target Normal Costs for all participants including the costs for any death or disability benefits under the plan.

The Funding Target at any point in time for an active participant is the present value of the benefit which has been accrued up to the valuation date. For persons receiving benefits or entitled to a deferred vested retirement income, the Funding Target is equal to the present value of their future benefit payments. The Funding Target for the plan is the total of the individually computed Funding Target amounts for all participants. The Funding Shortfall for the plan is the excess of the Funding Target over the assets less the carryover and prefunding balances. The shortfall amortization installment is the payment that will amortize the Shortfall Amortization Base in level annual installments over a seven year period.

The funding cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

For purposes of applying the actuarial cost method, the actuarial value of assets is a two year smoothed market value method under PPA. The actuarial value of assets as of the end of a plan year is equal to the market value of assets minus a gain/(loss) adjustment factor, and is calculated as following:

1. 2/3 of the gain/(loss) during the year just ended; plus
2. 1/3 of the gain/(loss) during the prior year; plus

The actuarial value is subject to a restriction that it not be less than 90% nor more than 110% of market value.

Changes in Actuarial Assumptions

Effective January 1, 2009, the following changes were made to the actuarial assumptions:

Description of Actuarial Assumptions	Current Assumption	Previous Assumption
Funding Target Rates – Effective rate for PPA	8.22%	5.90%
FAS35 - Interest Rate	6.00%	7.61%
Mortality Rates	IRS applicable Mortality for 2009	IRS applicable Mortality for 2008
Provision for Expenses	Last year' expenses applied to Normal Cost	N/A

Appendix B

ARKANSAS BEST CORPORATION

Summary of Actuarial Assumptions

Funding Target Rates

October Full Yield curve rates
Effective interest rate for PPA – 8.22% per annum, compounded annually

Interest Rate – FAS 35

6.00% per annum, compounded annually

Earnings Progression

3.33% per annum, compounded annually

Future Social Security Wage Base Increases

3.00% per annum, compounded annually

Explicit Provision for Expenses

Last year' expenses applied to Normal Cost

Mortality Rates – PPA & FAS35 Liabilities

Healthy Lives:

IRS applicable mortality for 2009

Disabled Lives:

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	3.42%	1.77%
25	3.84%	2.06%
30	4.30%	2.40%
35	4.80%	2.80%
40	5.31%	3.26%
45	5.81%	3.80%
50	6.37%	4.43%
55	7.33%	5.13%
60	8.89%	6.26%
65	10.71%	8.05%

Disability Rates

Sample rates are:

Age	Annual Rates
20	0.030%
25	0.043%
30	0.064%
35	0.098%
40	0.158%
45	0.259%
50	0.448%
55	0.845%
60	1.204%

Withdrawal Rates

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	12.0%	17.0%
25	10.8%	14.0%
30	8.8%	9.0%
35	6.8%	6.7%
40	5.7%	6.2%
45	5.2%	5.7%
50	4.7%	5.2%
55+	4.5%	5.0%

Retirement Rates

Age	Annual Rates
55	2%
56	2%
57	2%
58	2%
59	6%
60	10%
61	20%
62	20%
63	20%
64	50%
65	100%

Appendix C

ARKANSAS BEST CORPORATION

Summary of Plan Provisions

1. Definitions

Accrued Benefit
The Accrued Benefit for each Participant is the amount of the Normal Retirement Benefit the Participant would be entitled to be paid, at his Normal Retirement Date, if he had a Severance from Service Date on the date of reference.

Accumulated Participant Contributions
A Participant's own contributions as of July 1, 1988 (including interest to that date), increased at 7½%, compounded annually, through his Annuity Starting Date are his Accumulated Participant Contributions.

Actuarial Equivalent
Actuarial Equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit, but having the same value when computed based upon the following interest and mortality assumptions:

Interest:	lesser of 7½% per annum, compounded annually, and the 30-year Treasury Rate for the November immediately preceding the Plan Year (applicable interest rate defined in Internal Revenue Code §417(e)).
Mortality:	prevailing commissioner's standard table (94GAR blended 50% male and 50% female).

If, as of December 31, 1998, the Participant had an accrued benefit under the Superceded Plan, then the Optional Benefit Form (other than a lump sum) calculation would use the actuarial assumptions in the Superceded Plan (7½%, UP-84) if those assumptions produced a larger payment.

Average Monthly Compensation
The Compensation over sixty consecutive calendar months for which the Participant's compensation was the highest, divided by the number of calendar months during such period for which he received any Compensation, then multiplied by twelve, is a Participant's Annual Average Pay.

In computing the sixty consecutive calendar months, any month in which the Participant did not receive any Compensation due to a Leave of Absence or a reinstatement of prior Years of Service is disregarded.

If the Participant has not completed sixty consecutive calendar months, his Compensation for his entire Period of Service and the number of months he received any Compensation shall be used.

Automatic Cash-Out
Following a Severance from Service, if the Vested Current Benefit is less than $1,000, then such amount will be distributed to the Participant in a lump sum, as soon as reasonably possible following the Severance from Service.

Compensation
Compensation means regular salary (including any shift differential), bonuses and overtime. It reflects that compensation which is treated as FICA wages without regard to the Social Security taxable wage base. In addition, Compensation includes any amounts contributed to the Company's pre-tax, salary-reduction benefit plans such as a 401(k) or an IRC Section 125 cafeteria plan.

Any amount earned after December 31, 2005 by a Post-2005 Employee shall not be treated as Compensation.

Current Benefit
A Participant's Current Benefit is a lump sum payable to the Participant on the specified date which is equal to the Actuarial Equivalent of his Vested Accrued Benefit.

Effective Date
The Effective Date of the Plan is January 1, 1972.

The Plan was last amended effective January 1, 2006.

Eligible Employee Classification
An Eligible Employee Classification is a classification of Employees, the members of which are eligible to participate in the Plan. The Plan covers all employee classifications of Arkansas Best Corporation, ABF Freight System, Inc.,Data-Tronics Corporation, ABF Cartage, Inc., Land-Marine Cargo, Inc., and FleetNet America, LLC, unless excluded by the following: employees acquired by or merged into the Employer after the Effective Date of the Plan unless the Employer provides that such employees are to be treated as Eligible Employees; employees accruing benefits under another qualified defined benefit plan of the Employer; employees covered by a collective bargaining agreement (unless the bargaining agreement specifically provides for participation in the Plan); persons not treated as an employee on the payroll of the Employer; employees of Best Logistics, Inc., after October 31, 1997, unless (a) they were an employee of Best Logistics, Inc., on or after November 1, 1997 and (b) were a Participant in the Plan on or before October 31, 1997; or casual employees prior to the first day of Year of Eligibility Service, if any.

Any employees who transfer into an eligible classification on or after January 1, 2006 shall not participate in the Plan.

Entry Date
Entry Date is the date an Eligible Employee completes one Year of Eligibility Service and has attained age twenty-one. Participation in the Plan is frozen as of January 1, 2006.

Normal Retirement Age
A Participant's Normal Retirement Age is age sixty-five.

Normal Retirement Date
A Participant's Normal Retirement Date is the first day of the month which coincides with or next follows the date on which the Participant attains Normal Retirement Age.

Period of Service
The sum of each period of time commencing on an Employee's Employment Commencement Date or Reemployment Commencement Date and ending on subsequent Severance Dates is a Period of Service. A Period of Service also includes a Period of Severance of less than 12 months.

Period of Severance
The period of time which commences on the Participant's Severance from Service Date and ends on his Reemployment Date, if any, is a Participant's Period of Severance.

Post-2005 Employee
A Post-2005 Employee is an Employee who, on or after January 1, 2006: first becomes an Employee of a participating company, is rehired as an Employee of a participating company, transfers from a non-Eligible Employee to an Eligible Employee status or first meets the requirements as a casual employee.

Reemployment
A Participant who is reemployed will recommence participation immediately. If a Participant does not receive a Cash-Out Distribution, and is reemployed, he will have all his Years of Credited Service recognized, but his Current Benefit will be reduced by the Actuarial Equivalent of any benefit payments made.

If a Participant is 0% vested at termination and incurs a Period of Severance equal to five or more years, he will permanently forfeit his prior Accrued Benefit and prior Years of Credited Service.

Effective January 1, 2006, an employee reemployed after January 1, 2006 shall not participate in the Plan.

Reemployment Commencement Date
The date on which a Participant performs an Hour of Service following such Participant's Severance from Service Date is his Reemployment Commencement Date.

Severance from Service Date
The Severance from Service Date is the earlier of the date the Participant separates from active employment of the Employer of Affiliated Company on account of death, disability, or termination of employment, or, if on Leave of Absence, the expiration of such Leave of Absence (assuming the Participant did not return to active employment).

Vested Accrued Benefit
A Participant's Vested Accrued Benefit as of a given date is equal to his Accrued Benefit multiplied by his Vested Percentage as of that same date.

Vested Current Benefit
A Participant's Vested Current Benefit as of a given date is equal to the product of his Current Benefit and his Vested Percentage as of that same date.

Vested Termination
An Inactive Participant is entitled to his Vested Current Benefit, if any, at any time after his Severance from Service Date.

Vesting Schedule
A Participant's Vested Percentage will be 100% upon the completion of three Years of Vesting Service. Prior to the completion of three Years of Vesting Service, a Participant's Vested Percentage is zero.

In the event of termination of employment by Death, Total and Permanent Disability, or if the termination of employment occurs after Normal Retirement Age, the Vested Percentage will be 100%.

Notwithstanding the foregoing, in any Plan Year in which the Plan is determined to be a Top-Heavy Plan, the following Vesting Schedule will apply in lieu of the Vesting Schedule provided for above:

Years of Vesting Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

If in any subsequent Plan Year the Plan ceases to be a Top-Heavy Plan, the above vesting schedule will continue to apply unless the Plan Sponsor elects, in writing, to revert to the original vesting schedule.

Year of Service

- ***For Eligibility Purposes***

  A Year of Eligibility Service is credited at the end of the first twelve months of employment, or at the end of any Plan Year beginning with the Plan Year which contains the first anniversary of his Employment Commencement Date, during which the employee completes 1,000 Hours of Service.

- ***For Vesting Purposes***

  Years of Vesting Service are the whole number of years equal to the days during his Period of Service divided by 365.

- ***For Crediting Purposes***

  All of a Participant's Period of Service, except periods during which the Eligible Employee declined Participation in the Plan, the Employee was not an Eligible Employee, or the Eligible Employee was not entitled to receive compensation are taken into account in determining his eligibility to participate. Years of Credited Service are calculated (based on completed months) by dividing the adjusted Period of Service by 365. In no event shall any Post-2005 Employee earn any Years of Credited Service after December 31, 2005.

2. Participation

An Employee who is a member of an Eligible Employee Classification will become a participant in the Plan on the first day of the month which coincides with or next follows the attainment of age 21 and the completion of one Year of Eligibility Service. Participation in the Plan is frozen as of January 1, 2006.

3. Normal Retirement

(a) Normal Retirement Benefit

A Participant's Normal Retirement Benefit is the amount payable on the Normal Retirement Date equal to:

- Ten Years Certain and Life – monthly pension benefit payable for the lifetime of the Participant with payments guaranteed for a minimum of 10 years. In the event of the Participant's death before 120 payments have been made, the same monthly pension benefit will be continued to the beneficiary until the remainder of the payments has been made.

- Joint & Survivor (50%, 66⅔%, or 100%) – monthly pension benefit payable as long as both the Participant and spouse are alive. Subsequent to the first death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.
- Contingent Joint & (50%, 66⅔%, or 100%) Survivor – monthly pension benefit payable as long as the Participant is alive. Subsequent to the Participant's death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.

8. Death Benefit

Prior to the Annuity Starting Date, a Participant's beneficiary will be entitled to receive a death benefit in the event of the death of a Participant equal to the Participant's Current Benefit on the date of death.

9. Termination Benefit

In the event of the termination of a Participant's employment for any reason other than death, disability or retirement, the Participant will become entitled to receive a monthly pension benefit commencing on his Normal Retirement Date equal to his Vested Accrued Benefit.

10. Changes in Plan Provisions

Effective January 1, 2009, the following changes were made to the plan provisions:

Description of Plan Provision	Current Provision	Previous Provision
Compensation Limit	$245,000	$230,000
Maximum Annual Pension	$195,000	$185,000

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Arkansas Best Corporation Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Arkansas Best Corporation

D Employer Identification Number (EIN)

71-0673405

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	166,075,658
	b Actuarial value		**2b**	182,515,871
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	385	13,996,088
	b For terminated vested participants	**3b**	565	9,722,202
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		1,952,034
	(2) Vested benefits	**3c(2)**		137,530,567
	(3) Total active	**3c(3)**	2,410	139,482,601
	d Total	**3d**	3,360	163,200,891
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	8.22 %
6	Target normal cost		**6**	8,213,890

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

10/06/2010
Date

Michael N. Morin
Type or print name of actuary

08-04030
Most recent enrollment number

Milliman Inc.
Firm name

(214)863-5500
Telephone number (including area code)

10000 N. Central Expwy, Suite 1500

Dallas TX 75231-4177
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	20,596,482	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	20,596,482	0
10	Interest on item 9 using prior year's actual return of (22.85)%	(4,706,296)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		23,637,044
	b Interest on (a) using prior year's effective rate of 5.90 %		1,394,586
	c Total available at beginning of current plan year to add to prefunding balance		25,031,630
	d Portion of (c) to be added to prefunding balance		25,031,630
12	Reduction in balances due to elections or deemed elections	5,286,747	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	10,603,439	25,031,630

Part III Funding percentages

14	Funding target attainment percentage	14	90.00 %
15	Adjusted funding target attainment percentage	15	90.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)		(b) Amount paid by employer(s)		(c) Amount paid by employees
09/14/2010	5,000,000						
			Totals ▶	18(b)	5,000,000	18(c)	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4,371,195

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see Instructions regarding required attachment.	[X] Yes	[ ] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	[X] Yes	[ ] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	8,213,890

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	8,213,890

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	7,018,145	0	7,018,145

36 Additional cash requirement (item 34 minus item 35)	**36**	1,195,745
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	4,371,195
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	3,765,766
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

Attachment to 2009 Form 5500
Schedule SB, line 19 - Discounted Employer Contributions

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Date of Contributon	Amount	Year Applied	Effective Interest Rate	Interest Adjusted Contribution:
09/14/2010	5,000,000	2009	8.22	4,371,195

2009 Schedule SB, line 22
Description of Weighted Average Retirement Age

Arkansas Best Corporation Pension Plan

EIN / PIN: 71-0673405 / 001

Age	Retirement Rate	Age Weight
55	2.00%	1.10
56	2.00%	1.10
57	2.00%	1.09
58	2.00%	1.09
59	6.00%	3.27
60	10.00%	5.20
61	20.00%	9.52
62	20.00%	7.74
63	20.00%	6.29
64	50.00%	12.78
65	100.00%	12.98

Average Weighted Retirement Age	**62.17**

Attachment to 2009 Form 5500
Schedule SB, line 25 - Change in Method

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Describe the change:
Actuarial value of assets method was changed from market value of assets to two year smoothed market value method under PPA.

2009 Schedule SB, line 26

Schedule of Active Participants

Number of Participants by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Total
0-24	-	2	2	-	-	-	-	-	-	-	4
25-29	-	56	44	6	-	-	-	-	-	-	106
30-34	-	41	92	46	5	-	-	-	-	-	184
35-39	-	28	93	70	41	3	-	-	-	-	235
40-44	-	26	71	68	89	48	4	-	-	-	306
45-49	-	34	69	60	83	118	31	2	-	-	397
50-54	-	28	68	48	59	117	61	28	2	-	411
55-59	-	19	50	31	65	94	45	49	29	-	382
60-64	-	5	27	37	49	92	32	25	34	12	313
65-69	-	-	6	6	4	15	6	8	7	6	58
70&Up	-	1	1	2	-	4	-	3	-	3	14
Total	-	240	523	374	395	491	179	115	72	21	2,410

Average Compensation by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Average
0-24	-	*	*	-	-	-	-	-	-	-	*
25-29	-	56,883	56,306	*	-	-	-	-	-	-	56,692
30-34	-	57,210	65,193	61,981	*	-	-	-	-	-	62,963
35-39	-	57,152	63,340	68,185	69,285	*	-	-	-	-	64,920
40-44	-	53,923	58,615	66,516	75,813	69,353	*	-	-	-	66,744
45-49	-	52,029	59,519	64,602	68,072	76,542	79,441	*	-	-	68,024
50-54	-	57,865	59,404	65,528	67,996	70,904	80,507	73,309	*	-	68,528
55-59	-	*	63,227	66,659	65,396	67,185	69,371	81,852	47,670	-	66,810
60-64	-	*	59,185	59,643	65,357	68,073	66,722	57,389	87,122	*	66,513
65-69	-	-	*	*	*	*	*	*	*	*	53,176
70&Up	-	*	*	*	-	*	-	*	-	*	*
Average	-	56,417	60,812	64,909	69,112	70,319	73,181	71,089	66,042	53,516	65,809

* If there are fewer than 20 participants in a cell, the average compensation is not reported.

Appendix A

ARKANSAS BEST CORPORATION

Description of the Actuarial Cost Method

The true cost of a pension plan will ultimately be determined by the excess of benefits actually paid and the expenses incurred in its administration over investment income earned on monies set aside for its funding. Thus, the ultimate cost of a plan cannot be known until the last payment has been made to its last participant. The actuarial cost method is the technique adopted by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan which should be allocated to each plan year (known as the normal cost). The cost method is thus a budgeting tool which helps to ensure that the pension plan will be adequately and systematically funded.

In accordance with the Pension Protection Act of 2006 (PPA), the actuarial cost method used in the valuation of this Plan is known as the ***unit credit cost method***. Under this cost method a projected retirement benefit at assumed retirement age is computed for each participant using one year's future pay increases. The Target Normal Cost for each participant is computed as the present value of the pro-rata portion of the participant's projected benefit which is accrued or earned during the plan year being valued. The Target Normal Cost for the plan is the total of the individually computed Target Normal Costs for all participants including the costs for any death or disability benefits under the plan.

The Funding Target at any point in time for an active participant is the present value of the benefit which has been accrued up to the valuation date. For persons receiving benefits or entitled to a deferred vested retirement income, the Funding Target is equal to the present value of their future benefit payments. The Funding Target for the plan is the total of the individually computed Funding Target amounts for all participants. The Funding Shortfall for the plan is the excess of the Funding Target over the assets less the carryover and prefunding balances. The shortfall amortization installment is the payment that will amortize the Shortfall Amortization Base in level annual installments over a seven year period.

The funding cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

For purposes of applying the actuarial cost method, the actuarial value of assets is a two year smoothed market value method under PPA. The actuarial value of assets as of the end of a plan year is equal to the market value of assets minus a gain/(loss) adjustment factor, and is calculated as following:

1. 2/3 of the gain/(loss) during the year just ended; plus
2. 1/3 of the gain/(loss) during the prior year; plus

The actuarial value is subject to a restriction that it not be less than 90% nor more than 110% of market value.

Changes in Actuarial Assumptions

Effective January 1, 2009, the following changes were made to the actuarial assumptions:

Description of Actuarial Assumptions	Current Assumption	Previous Assumption
Funding Target Rates – Effective rate for PPA	8.22%	5.90%
FAS35 - Interest Rate	6.00%	7.61%
Mortality Rates	IRS applicable Mortality for 2009	IRS applicable Mortality for 2008
Provision for Expenses	Last year' expenses applied to Normal Cost	N/A

Appendix B

ARKANSAS BEST CORPORATION

Summary of Actuarial Assumptions

Funding Target Rates

October Full Yield curve rates
Effective interest rate for PPA – 8.22% per annum, compounded annually

Interest Rate – FAS 35

6.00% per annum, compounded annually

Earnings Progression

3.33% per annum, compounded annually

Future Social Security Wage Base Increases

3.00% per annum, compounded annually

Explicit Provision for Expenses

Last year' expenses applied to Normal Cost

Mortality Rates – PPA & FAS35 Liabilities

Healthy Lives:

IRS applicable mortality for 2009

Disabled Lives:

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	3.42%	1.77%
25	3.84%	2.06%
30	4.30%	2.40%
35	4.80%	2.80%
40	5.31%	3.26%
45	5.81%	3.80%
50	6.37%	4.43%
55	7.33%	5.13%
60	8.89%	6.26%
65	10.71%	8.05%

Disability Rates

Sample rates are:

Age	Annual Rates
20	0.030%
25	0.043%
30	0.064%
35	0.098%
40	0.158%
45	0.259%
50	0.448%
55	0.845%
60	1.204%

Withdrawal Rates

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	12.0%	17.0%
25	10.8%	14.0%
30	8.8%	9.0%
35	6.8%	6.7%
40	5.7%	6.2%
45	5.2%	5.7%
50	4.7%	5.2%
55+	4.5%	5.0%

Retirement Rates

Age	Annual Rates
55	2%
56	2%
57	2%
58	2%
59	6%
60	10%
61	20%
62	20%
63	20%
64	50%
65	100%

Appendix C

ARKANSAS BEST CORPORATION

Summary of Plan Provisions

1. Definitions

Accrued Benefit
The Accrued Benefit for each Participant is the amount of the Normal Retirement Benefit the Participant would be entitled to be paid, at his Normal Retirement Date, if he had a Severance from Service Date on the date of reference.

Accumulated Participant Contributions
A Participant's own contributions as of July 1, 1988 (including interest to that date), increased at 7½%, compounded annually, through his Annuity Starting Date are his Accumulated Participant Contributions.

Actuarial Equivalent
Actuarial Equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit, but having the same value when computed based upon the following interest and mortality assumptions:

Interest:	lesser of 7½% per annum, compounded annually, and the 30-year Treasury Rate for the November immediately preceding the Plan Year (applicable interest rate defined in Internal Revenue Code §417(e)).
Mortality:	prevailing commissioner's standard table (94GAR blended 50% male and 50% female).

If, as of December 31, 1998, the Participant had an accrued benefit under the Superceded Plan, then the Optional Benefit Form (other than a lump sum) calculation would use the actuarial assumptions in the Superceded Plan (7½%, UP-84) if those assumptions produced a larger payment.

Average Monthly Compensation
The Compensation over sixty consecutive calendar months for which the Participant's compensation was the highest, divided by the number of calendar months during such period for which he received any Compensation, then multiplied by twelve, is a Participant's Annual Average Pay.

In computing the sixty consecutive calendar months, any month in which the Participant did not receive any Compensation due to a Leave of Absence or a reinstatement of prior Years of Service is disregarded.

If the Participant has not completed sixty consecutive calendar months, his Compensation for his entire Period of Service and the number of months he received any Compensation shall be used.

Automatic Cash-Out
Following a Severance from Service, if the Vested Current Benefit is less than $1,000, then such amount will be distributed to the Participant in a lump sum, as soon as reasonably possible following the Severance from Service.

Compensation
Compensation means regular salary (including any shift differential), bonuses and overtime. It reflects that compensation which is treated as FICA wages without regard to the Social Security taxable wage base. In addition, Compensation includes any amounts contributed to the Company's pre-tax, salary-reduction benefit plans such as a 401(k) or an IRC Section 125 cafeteria plan.

Any amount earned after December 31, 2005 by a Post-2005 Employee shall not be treated as Compensation.

Current Benefit
A Participant's Current Benefit is a lump sum payable to the Participant on the specified date which is equal to the Actuarial Equivalent of his Vested Accrued Benefit.

Effective Date
The Effective Date of the Plan is January 1, 1972.

The Plan was last amended effective January 1, 2006.

Eligible Employee Classification
An Eligible Employee Classification is a classification of Employees, the members of which are eligible to participate in the Plan. The Plan covers all employee classifications of Arkansas Best Corporation, ABF Freight System, Inc.,Data-Tronics Corporation, ABF Cartage, Inc., Land-Marine Cargo, Inc., and FleetNet America, LLC, unless excluded by the following: employees acquired by or merged into the Employer after the Effective Date of the Plan unless the Employer provides that such employees are to be treated as Eligible Employees; employees accruing benefits under another qualified defined benefit plan of the Employer; employees covered by a collective bargaining agreement (unless the bargaining agreement specifically provides for participation in the Plan); persons not treated as an employee on the payroll of the Employer; employees of Best Logistics, Inc., after October 31, 1997, unless (a) they were an employee of Best Logistics, Inc., on or after November 1, 1997 and (b) were a Participant in the Plan on or before October 31, 1997; or casual employees prior to the first day of Year of Eligibility Service, if any.

Any employees who transfer into an eligible classification on or after January 1, 2006 shall not participate in the Plan.

Entry Date
Entry Date is the date an Eligible Employee completes one Year of Eligibility Service and has attained age twenty-one. Participation in the Plan is frozen as of January 1, 2006.

Normal Retirement Age
A Participant's Normal Retirement Age is age sixty-five.

Normal Retirement Date
A Participant's Normal Retirement Date is the first day of the month which coincides with or next follows the date on which the Participant attains Normal Retirement Age.

Period of Service
The sum of each period of time commencing on an Employee's Employment Commencement Date or Reemployment Commencement Date and ending on subsequent Severance Dates is a Period of Service. A Period of Service also includes a Period of Severance of less than 12 months.

Period of Severance
The period of time which commences on the Participant's Severance from Service Date and ends on his Reemployment Date, if any, is a Participant's Period of Severance.

Post-2005 Employee
A Post-2005 Employee is an Employee who, on or after January 1, 2006: first becomes an Employee of a participating company, is rehired as an Employee of a participating company, transfers from a non-Eligible Employee to an Eligible Employee status or first meets the requirements as a casual employee.

Reemployment
A Participant who is reemployed will recommence participation immediately. If a Participant does not receive a Cash-Out Distribution, and is reemployed, he will have all his Years of Credited Service recognized, but his Current Benefit will be reduced by the Actuarial Equivalent of any benefit payments made.

If a Participant is 0% vested at termination and incurs a Period of Severance equal to five or more years, he will permanently forfeit his prior Accrued Benefit and prior Years of Credited Service.

Effective January 1, 2006, an employee reemployed after January 1, 2006 shall not participate in the Plan.

Reemployment Commencement Date
The date on which a Participant performs an Hour of Service following such Participant's Severance from Service Date is his Reemployment Commencement Date.

Severance from Service Date
The Severance from Service Date is the earlier of the date the Participant separates from active employment of the Employer of Affiliated Company on account of death, disability, or termination of employment, or, if on Leave of Absence, the expiration of such Leave of Absence (assuming the Participant did not return to active employment).

Vested Accrued Benefit
A Participant's Vested Accrued Benefit as of a given date is equal to his Accrued Benefit multiplied by his Vested Percentage as of that same date.

Vested Current Benefit
A Participant's Vested Current Benefit as of a given date is equal to the product of his Current Benefit and his Vested Percentage as of that same date.

Vested Termination
An Inactive Participant is entitled to his Vested Current Benefit, if any, at any time after his Severance from Service Date.

Vesting Schedule
A Participant's Vested Percentage will be 100% upon the completion of three Years of Vesting Service. Prior to the completion of three Years of Vesting Service, a Participant's Vested Percentage is zero.

In the event of termination of employment by Death, Total and Permanent Disability, or if the termination of employment occurs after Normal Retirement Age, the Vested Percentage will be 100%.

Notwithstanding the foregoing, in any Plan Year in which the Plan is determined to be a Top-Heavy Plan, the following Vesting Schedule will apply in lieu of the Vesting Schedule provided for above:

Years of Vesting Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

If in any subsequent Plan Year the Plan ceases to be a Top-Heavy Plan, the above vesting schedule will continue to apply unless the Plan Sponsor elects, in writing, to revert to the original vesting schedule.

Year of Service

- ***For Eligibility Purposes***

  A Year of Eligibility Service is credited at the end of the first twelve months of employment, or at the end of any Plan Year beginning with the Plan Year which contains the first anniversary of his Employment Commencement Date, during which the employee completes 1,000 Hours of Service.

- ***For Vesting Purposes***

  Years of Vesting Service are the whole number of years equal to the days during his Period of Service divided by 365.

- ***For Crediting Purposes***

  All of a Participant's Period of Service, except periods during which the Eligible Employee declined Participation in the Plan, the Employee was not an Eligible Employee, or the Eligible Employee was not entitled to receive compensation are taken into account in determining his eligibility to participate. Years of Credited Service are calculated (based on completed months) by dividing the adjusted Period of Service by 365. In no event shall any Post-2005 Employee earn any Years of Credited Service after December 31, 2005.

2. Participation

An Employee who is a member of an Eligible Employee Classification will become a participant in the Plan on the first day of the month which coincides with or next follows the attainment of age 21 and the completion of one Year of Eligibility Service. Participation in the Plan is frozen as of January 1, 2006.

3. Normal Retirement

(a) Normal Retirement Benefit

A Participant's Normal Retirement Benefit is the amount payable on the Normal Retirement Date equal to:

- Ten Years Certain and Life – monthly pension benefit payable for the lifetime of the Participant with payments guaranteed for a minimum of 10 years. In the event of the Participant's death before 120 payments have been made, the same monthly pension benefit will be continued to the beneficiary until the remainder of the payments has been made.

- Joint & Survivor (50%, 66⅔%, or 100%) – monthly pension benefit payable as long as both the Participant and spouse are alive. Subsequent to the first death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.
- Contingent Joint & (50%, 66⅔%, or 100%) Survivor – monthly pension benefit payable as long as the Participant is alive. Subsequent to the Participant's death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.

8. Death Benefit

Prior to the Annuity Starting Date, a Participant's beneficiary will be entitled to receive a death benefit in the event of the death of a Participant equal to the Participant's Current Benefit on the date of death.

9. Termination Benefit

In the event of the termination of a Participant's employment for any reason other than death, disability or retirement, the Participant will become entitled to receive a monthly pension benefit commencing on his Normal Retirement Date equal to his Vested Accrued Benefit.

10. Changes in Plan Provisions

Effective January 1, 2009, the following changes were made to the plan provisions:

Description of Plan Provision	Current Provision	Previous Provision
Compensation Limit	$245,000	$230,000
Maximum Annual Pension	$195,000	$185,000

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Arkansas Best Corporation Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Arkansas Best Corporation

D Employer Identification Number (EIN)

71-0673405

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	166,075,658
	b Actuarial value		**2b**	182,515,871
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	385	13,996,088
	b For terminated vested participants	**3b**	565	9,722,202
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		1,952,034
	(2) Vested benefits	**3c(2)**		137,530,567
	(3) Total active	**3c(3)**	2,410	139,482,601
	d Total	**3d**	3,360	163,200,891
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	8.22 %
6	Target normal cost		**6**	8,213,890

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

10/06/2010
Date

Michael N. Morin
Type or print name of actuary

08-04030
Most recent enrollment number

Milliman Inc.
Firm name

(214)863-5500
Telephone number (including area code)

10000 N. Central Expwy, Suite 1500

Dallas TX 75231-4177
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	20,596,482	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	20,596,482	0
10	Interest on item 9 using prior year's actual return of (22.85)%	(4,706,296)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		23,637,044
	b Interest on (a) using prior year's effective rate of 5.90 %		1,394,586
	c Total available at beginning of current plan year to add to prefunding balance		25,031,630
	d Portion of (c) to be added to prefunding balance		25,031,630
12	Reduction in balances due to elections or deemed elections	5,286,747	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	10,603,439	25,031,630

Part III Funding percentages

14	Funding target attainment percentage	14	90.00 %
15	Adjusted funding target attainment percentage	15	90.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)		(b) Amount paid by employer(s)		(c) Amount paid by employees
09/14/2010	5,000,000						
			Totals ▶	18(b)	5,000,000	18(c)	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4,371,195

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see Instructions regarding required attachment.	[X] Yes	[ ] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	[X] Yes	[ ] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	8,213,890

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	8,213,890

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	7,018,145	0	7,018,145

36 Additional cash requirement (item 34 minus item 35)	**36**	1,195,745
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	4,371,195
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	3,765,766
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

Attachment to 2009 Form 5500
Schedule SB, line 19 - Discounted Employer Contributions

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Date of Contributon	Amount	Year Applied	Effective Interest Rate	Interest Adjusted Contribution:
09/14/2010	5,000,000	2009	8.22	4,371,195

2009 Schedule SB, line 22
Description of Weighted Average Retirement Age

Arkansas Best Corporation Pension Plan

EIN / PIN: 71-0673405 / 001

Age	Retirement Rate	Age Weight
55	2.00%	1.10
56	2.00%	1.10
57	2.00%	1.09
58	2.00%	1.09
59	6.00%	3.27
60	10.00%	5.20
61	20.00%	9.52
62	20.00%	7.74
63	20.00%	6.29
64	50.00%	12.78
65	100.00%	12.98

Average Weighted Retirement Age	**62.17**

Attachment to 2009 Form 5500
Schedule SB, line 25 - Change in Method

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Describe the change:
Actuarial value of assets method was changed from market value of assets to two year smoothed market value method under PPA.

2009 Schedule SB, line 26

Schedule of Active Participants

Number of Participants by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Total
0-24	-	2	2	-	-	-	-	-	-	-	4
25-29	-	56	44	6	-	-	-	-	-	-	106
30-34	-	41	92	46	5	-	-	-	-	-	184
35-39	-	28	93	70	41	3	-	-	-	-	235
40-44	-	26	71	68	89	48	4	-	-	-	306
45-49	-	34	69	60	83	118	31	2	-	-	397
50-54	-	28	68	48	59	117	61	28	2	-	411
55-59	-	19	50	31	65	94	45	49	29	-	382
60-64	-	5	27	37	49	92	32	25	34	12	313
65-69	-	-	6	6	4	15	6	8	7	6	58
70&Up	-	1	1	2	-	4	-	3	-	3	14
Total	-	240	523	374	395	491	179	115	72	21	2,410

Average Compensation by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Average
0-24	-	*	*	-	-	-	-	-	-	-	*
25-29	-	56,883	56,306	*	-	-	-	-	-	-	56,692
30-34	-	57,210	65,193	61,981	*	-	-	-	-	-	62,963
35-39	-	57,152	63,340	68,185	69,285	*	-	-	-	-	64,920
40-44	-	53,923	58,615	66,516	75,813	69,353	*	-	-	-	66,744
45-49	-	52,029	59,519	64,602	68,072	76,542	79,441	*	-	-	68,024
50-54	-	57,865	59,404	65,528	67,996	70,904	80,507	73,309	*	-	68,528
55-59	-	*	63,227	66,659	65,396	67,185	69,371	81,852	47,670	-	66,810
60-64	-	*	59,185	59,643	65,357	68,073	66,722	57,389	87,122	*	66,513
65-69	-	-	*	*	*	*	*	*	*	*	53,176
70&Up	-	*	*	*	-	*	-	*	-	*	*
Average	-	56,417	60,812	64,909	69,112	70,319	73,181	71,089	66,042	53,516	65,809

* If there are fewer than 20 participants in a cell, the average compensation is not reported.

Appendix A

ARKANSAS BEST CORPORATION

Description of the Actuarial Cost Method

The true cost of a pension plan will ultimately be determined by the excess of benefits actually paid and the expenses incurred in its administration over investment income earned on monies set aside for its funding. Thus, the ultimate cost of a plan cannot be known until the last payment has been made to its last participant. The actuarial cost method is the technique adopted by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan which should be allocated to each plan year (known as the normal cost). The cost method is thus a budgeting tool which helps to ensure that the pension plan will be adequately and systematically funded.

In accordance with the Pension Protection Act of 2006 (PPA), the actuarial cost method used in the valuation of this Plan is known as the ***unit credit cost method***. Under this cost method a projected retirement benefit at assumed retirement age is computed for each participant using one year's future pay increases. The Target Normal Cost for each participant is computed as the present value of the pro-rata portion of the participant's projected benefit which is accrued or earned during the plan year being valued. The Target Normal Cost for the plan is the total of the individually computed Target Normal Costs for all participants including the costs for any death or disability benefits under the plan.

The Funding Target at any point in time for an active participant is the present value of the benefit which has been accrued up to the valuation date. For persons receiving benefits or entitled to a deferred vested retirement income, the Funding Target is equal to the present value of their future benefit payments. The Funding Target for the plan is the total of the individually computed Funding Target amounts for all participants. The Funding Shortfall for the plan is the excess of the Funding Target over the assets less the carryover and prefunding balances. The shortfall amortization installment is the payment that will amortize the Shortfall Amortization Base in level annual installments over a seven year period.

The funding cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

For purposes of applying the actuarial cost method, the actuarial value of assets is a two year smoothed market value method under PPA. The actuarial value of assets as of the end of a plan year is equal to the market value of assets minus a gain/(loss) adjustment factor, and is calculated as following:

1. 2/3 of the gain/(loss) during the year just ended; plus
2. 1/3 of the gain/(loss) during the prior year; plus

The actuarial value is subject to a restriction that it not be less than 90% nor more than 110% of market value.

Changes in Actuarial Assumptions

Effective January 1, 2009, the following changes were made to the actuarial assumptions:

Description of Actuarial Assumptions	Current Assumption	Previous Assumption
Funding Target Rates – Effective rate for PPA	8.22%	5.90%
FAS35 - Interest Rate	6.00%	7.61%
Mortality Rates	IRS applicable Mortality for 2009	IRS applicable Mortality for 2008
Provision for Expenses	Last year' expenses applied to Normal Cost	N/A

Appendix B

ARKANSAS BEST CORPORATION

Summary of Actuarial Assumptions

Funding Target Rates

October Full Yield curve rates
Effective interest rate for PPA – 8.22% per annum, compounded annually

Interest Rate – FAS 35

6.00% per annum, compounded annually

Earnings Progression

3.33% per annum, compounded annually

Future Social Security Wage Base Increases

3.00% per annum, compounded annually

Explicit Provision for Expenses

Last year' expenses applied to Normal Cost

Mortality Rates – PPA & FAS35 Liabilities

Healthy Lives:

IRS applicable mortality for 2009

Disabled Lives:

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	3.42%	1.77%
25	3.84%	2.06%
30	4.30%	2.40%
35	4.80%	2.80%
40	5.31%	3.26%
45	5.81%	3.80%
50	6.37%	4.43%
55	7.33%	5.13%
60	8.89%	6.26%
65	10.71%	8.05%

Disability Rates

Sample rates are:

Age	Annual Rates
20	0.030%
25	0.043%
30	0.064%
35	0.098%
40	0.158%
45	0.259%
50	0.448%
55	0.845%
60	1.204%

Withdrawal Rates

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	12.0%	17.0%
25	10.8%	14.0%
30	8.8%	9.0%
35	6.8%	6.7%
40	5.7%	6.2%
45	5.2%	5.7%
50	4.7%	5.2%
55+	4.5%	5.0%

Retirement Rates

Age	Annual Rates
55	2%
56	2%
57	2%
58	2%
59	6%
60	10%
61	20%
62	20%
63	20%
64	50%
65	100%

Appendix C

ARKANSAS BEST CORPORATION

Summary of Plan Provisions

1. Definitions

Accrued Benefit
The Accrued Benefit for each Participant is the amount of the Normal Retirement Benefit the Participant would be entitled to be paid, at his Normal Retirement Date, if he had a Severance from Service Date on the date of reference.

Accumulated Participant Contributions
A Participant's own contributions as of July 1, 1988 (including interest to that date), increased at 7½%, compounded annually, through his Annuity Starting Date are his Accumulated Participant Contributions.

Actuarial Equivalent
Actuarial Equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit, but having the same value when computed based upon the following interest and mortality assumptions:

Interest:	lesser of 7½% per annum, compounded annually, and the 30-year Treasury Rate for the November immediately preceding the Plan Year (applicable interest rate defined in Internal Revenue Code §417(e)).
Mortality:	prevailing commissioner's standard table (94GAR blended 50% male and 50% female).

If, as of December 31, 1998, the Participant had an accrued benefit under the Superceded Plan, then the Optional Benefit Form (other than a lump sum) calculation would use the actuarial assumptions in the Superceded Plan (7½%, UP-84) if those assumptions produced a larger payment.

Average Monthly Compensation
The Compensation over sixty consecutive calendar months for which the Participant's compensation was the highest, divided by the number of calendar months during such period for which he received any Compensation, then multiplied by twelve, is a Participant's Annual Average Pay.

In computing the sixty consecutive calendar months, any month in which the Participant did not receive any Compensation due to a Leave of Absence or a reinstatement of prior Years of Service is disregarded.

If the Participant has not completed sixty consecutive calendar months, his Compensation for his entire Period of Service and the number of months he received any Compensation shall be used.

Automatic Cash-Out
Following a Severance from Service, if the Vested Current Benefit is less than $1,000, then such amount will be distributed to the Participant in a lump sum, as soon as reasonably possible following the Severance from Service.

Compensation
Compensation means regular salary (including any shift differential), bonuses and overtime. It reflects that compensation which is treated as FICA wages without regard to the Social Security taxable wage base. In addition, Compensation includes any amounts contributed to the Company's pre-tax, salary-reduction benefit plans such as a 401(k) or an IRC Section 125 cafeteria plan.

Any amount earned after December 31, 2005 by a Post-2005 Employee shall not be treated as Compensation.

Current Benefit
A Participant's Current Benefit is a lump sum payable to the Participant on the specified date which is equal to the Actuarial Equivalent of his Vested Accrued Benefit.

Effective Date
The Effective Date of the Plan is January 1, 1972.

The Plan was last amended effective January 1, 2006.

Eligible Employee Classification
An Eligible Employee Classification is a classification of Employees, the members of which are eligible to participate in the Plan. The Plan covers all employee classifications of Arkansas Best Corporation, ABF Freight System, Inc.,Data-Tronics Corporation, ABF Cartage, Inc., Land-Marine Cargo, Inc., and FleetNet America, LLC, unless excluded by the following: employees acquired by or merged into the Employer after the Effective Date of the Plan unless the Employer provides that such employees are to be treated as Eligible Employees; employees accruing benefits under another qualified defined benefit plan of the Employer; employees covered by a collective bargaining agreement (unless the bargaining agreement specifically provides for participation in the Plan); persons not treated as an employee on the payroll of the Employer; employees of Best Logistics, Inc., after October 31, 1997, unless (a) they were an employee of Best Logistics, Inc., on or after November 1, 1997 and (b) were a Participant in the Plan on or before October 31, 1997; or casual employees prior to the first day of Year of Eligibility Service, if any.

Any employees who transfer into an eligible classification on or after January 1, 2006 shall not participate in the Plan.

Entry Date
Entry Date is the date an Eligible Employee completes one Year of Eligibility Service and has attained age twenty-one. Participation in the Plan is frozen as of January 1, 2006.

Normal Retirement Age
A Participant's Normal Retirement Age is age sixty-five.

Normal Retirement Date
A Participant's Normal Retirement Date is the first day of the month which coincides with or next follows the date on which the Participant attains Normal Retirement Age.

Period of Service
The sum of each period of time commencing on an Employee's Employment Commencement Date or Reemployment Commencement Date and ending on subsequent Severance Dates is a Period of Service. A Period of Service also includes a Period of Severance of less than 12 months.

Period of Severance
The period of time which commences on the Participant's Severance from Service Date and ends on his Reemployment Date, if any, is a Participant's Period of Severance.

Post-2005 Employee
A Post-2005 Employee is an Employee who, on or after January 1, 2006: first becomes an Employee of a participating company, is rehired as an Employee of a participating company, transfers from a non-Eligible Employee to an Eligible Employee status or first meets the requirements as a casual employee.

Reemployment
A Participant who is reemployed will recommence participation immediately. If a Participant does not receive a Cash-Out Distribution, and is reemployed, he will have all his Years of Credited Service recognized, but his Current Benefit will be reduced by the Actuarial Equivalent of any benefit payments made.

If a Participant is 0% vested at termination and incurs a Period of Severance equal to five or more years, he will permanently forfeit his prior Accrued Benefit and prior Years of Credited Service.

Effective January 1, 2006, an employee reemployed after January 1, 2006 shall not participate in the Plan.

Reemployment Commencement Date
The date on which a Participant performs an Hour of Service following such Participant's Severance from Service Date is his Reemployment Commencement Date.

Severance from Service Date
The Severance from Service Date is the earlier of the date the Participant separates from active employment of the Employer of Affiliated Company on account of death, disability, or termination of employment, or, if on Leave of Absence, the expiration of such Leave of Absence (assuming the Participant did not return to active employment).

Vested Accrued Benefit
A Participant's Vested Accrued Benefit as of a given date is equal to his Accrued Benefit multiplied by his Vested Percentage as of that same date.

Vested Current Benefit
A Participant's Vested Current Benefit as of a given date is equal to the product of his Current Benefit and his Vested Percentage as of that same date.

Vested Termination
An Inactive Participant is entitled to his Vested Current Benefit, if any, at any time after his Severance from Service Date.

Vesting Schedule
A Participant's Vested Percentage will be 100% upon the completion of three Years of Vesting Service. Prior to the completion of three Years of Vesting Service, a Participant's Vested Percentage is zero.

In the event of termination of employment by Death, Total and Permanent Disability, or if the termination of employment occurs after Normal Retirement Age, the Vested Percentage will be 100%.

Notwithstanding the foregoing, in any Plan Year in which the Plan is determined to be a Top-Heavy Plan, the following Vesting Schedule will apply in lieu of the Vesting Schedule provided for above:

Years of Vesting Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

If in any subsequent Plan Year the Plan ceases to be a Top-Heavy Plan, the above vesting schedule will continue to apply unless the Plan Sponsor elects, in writing, to revert to the original vesting schedule.

Year of Service

- ***For Eligibility Purposes***

  A Year of Eligibility Service is credited at the end of the first twelve months of employment, or at the end of any Plan Year beginning with the Plan Year which contains the first anniversary of his Employment Commencement Date, during which the employee completes 1,000 Hours of Service.

- ***For Vesting Purposes***

  Years of Vesting Service are the whole number of years equal to the days during his Period of Service divided by 365.

- ***For Crediting Purposes***

  All of a Participant's Period of Service, except periods during which the Eligible Employee declined Participation in the Plan, the Employee was not an Eligible Employee, or the Eligible Employee was not entitled to receive compensation are taken into account in determining his eligibility to participate. Years of Credited Service are calculated (based on completed months) by dividing the adjusted Period of Service by 365. In no event shall any Post-2005 Employee earn any Years of Credited Service after December 31, 2005.

2. Participation

An Employee who is a member of an Eligible Employee Classification will become a participant in the Plan on the first day of the month which coincides with or next follows the attainment of age 21 and the completion of one Year of Eligibility Service. Participation in the Plan is frozen as of January 1, 2006.

3. Normal Retirement

(a) Normal Retirement Benefit

A Participant's Normal Retirement Benefit is the amount payable on the Normal Retirement Date equal to:

- Ten Years Certain and Life – monthly pension benefit payable for the lifetime of the Participant with payments guaranteed for a minimum of 10 years. In the event of the Participant's death before 120 payments have been made, the same monthly pension benefit will be continued to the beneficiary until the remainder of the payments has been made.

- Joint & Survivor (50%, 66⅔%, or 100%) – monthly pension benefit payable as long as both the Participant and spouse are alive. Subsequent to the first death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.
- Contingent Joint & (50%, 66⅔%, or 100%) Survivor – monthly pension benefit payable as long as the Participant is alive. Subsequent to the Participant's death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.

8. Death Benefit

Prior to the Annuity Starting Date, a Participant's beneficiary will be entitled to receive a death benefit in the event of the death of a Participant equal to the Participant's Current Benefit on the date of death.

9. Termination Benefit

In the event of the termination of a Participant's employment for any reason other than death, disability or retirement, the Participant will become entitled to receive a monthly pension benefit commencing on his Normal Retirement Date equal to his Vested Accrued Benefit.

10. Changes in Plan Provisions

Effective January 1, 2009, the following changes were made to the plan provisions:

Description of Plan Provision	Current Provision	Previous Provision
Compensation Limit	$245,000	$230,000
Maximum Annual Pension	$195,000	$185,000

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Arkansas Best Corporation Pension Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Arkansas Best Corporation

D Employer Identification Number (EIN)

71-0673405

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	166,075,658
	b Actuarial value		**2b**	182,515,871
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	385	13,996,088
	b For terminated vested participants	**3b**	565	9,722,202
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		1,952,034
	(2) Vested benefits	**3c(2)**		137,530,567
	(3) Total active	**3c(3)**	2,410	139,482,601
	d Total	**3d**	3,360	163,200,891
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	8.22 %
6	Target normal cost		**6**	8,213,890

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

10/06/2010
Date

Michael N. Morin
Type or print name of actuary

08-04030
Most recent enrollment number

Milliman Inc.
Firm name

(214)863-5500
Telephone number (including area code)

10000 N. Central Expwy, Suite 1500

Dallas TX 75231-4177
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	20,596,482	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	20,596,482	0
10	Interest on item 9 using prior year's actual return of (22.85)%	(4,706,296)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		23,637,044
	b Interest on (a) using prior year's effective rate of 5.90 %		1,394,586
	c Total available at beginning of current plan year to add to prefunding balance		25,031,630
	d Portion of (c) to be added to prefunding balance		25,031,630
12	Reduction in balances due to elections or deemed elections	5,286,747	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	10,603,439	25,031,630

Part III Funding percentages

14	Funding target attainment percentage	14	90.00 %
15	Adjusted funding target attainment percentage	15	90.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.33 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)		(b) Amount paid by employer(s)		(c) Amount paid by employees
09/14/2010	5,000,000						
			Totals ▶	18(b)	5,000,000	18(c)	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4,371,195

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see Instructions regarding required attachment.	[X] Yes	[ ] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	[X] Yes	[ ] No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	[X] Yes	[ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	8,213,890

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	**34**	8,213,890

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	7,018,145	0	7,018,145

36 Additional cash requirement (item 34 minus item 35)	**36**	1,195,745
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	4,371,195
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	3,765,766
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

Attachment to 2009 Form 5500
Schedule SB, line 19 - Discounted Employer Contributions

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Date of Contributon	Amount	Year Applied	Effective Interest Rate	Interest Adjusted Contribution:
09/14/2010	5,000,000	2009	8.22	4,371,195

2009 Schedule SB, line 22
Description of Weighted Average Retirement Age

Arkansas Best Corporation Pension Plan

EIN / PIN: 71-0673405 / 001

Age	Retirement Rate	Age Weight
55	2.00%	1.10
56	2.00%	1.10
57	2.00%	1.09
58	2.00%	1.09
59	6.00%	3.27
60	10.00%	5.20
61	20.00%	9.52
62	20.00%	7.74
63	20.00%	6.29
64	50.00%	12.78
65	100.00%	12.98

Average Weighted Retirement Age	**62.17**

Attachment to 2009 Form 5500
Schedule SB, line 25 - Change in Method

Plan Name Arkansas Best Corporation Pension Plan **EIN:** 71-0673405
Plan Sponsor's Name Arkansas Best Corporation **PN:** 001

Describe the change:
Actuarial value of assets method was changed from market value of assets to two year smoothed market value method under PPA.

2009 Schedule SB, line 26

Schedule of Active Participants

Number of Participants by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Total
0-24	-	2	2	-	-	-	-	-	-	-	4
25-29	-	56	44	6	-	-	-	-	-	-	106
30-34	-	41	92	46	5	-	-	-	-	-	184
35-39	-	28	93	70	41	3	-	-	-	-	235
40-44	-	26	71	68	89	48	4	-	-	-	306
45-49	-	34	69	60	83	118	31	2	-	-	397
50-54	-	28	68	48	59	117	61	28	2	-	411
55-59	-	19	50	31	65	94	45	49	29	-	382
60-64	-	5	27	37	49	92	32	25	34	12	313
65-69	-	-	6	6	4	15	6	8	7	6	58
70&Up	-	1	1	2	-	4	-	3	-	3	14
Total	-	240	523	374	395	491	179	115	72	21	2,410

Average Compensation by Age and Service Groups

Age	Years of Service										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	Average
0-24	-	*	*	-	-	-	-	-	-	-	*
25-29	-	56,883	56,306	*	-	-	-	-	-	-	56,692
30-34	-	57,210	65,193	61,981	*	-	-	-	-	-	62,963
35-39	-	57,152	63,340	68,185	69,285	*	-	-	-	-	64,920
40-44	-	53,923	58,615	66,516	75,813	69,353	*	-	-	-	66,744
45-49	-	52,029	59,519	64,602	68,072	76,542	79,441	*	-	-	68,024
50-54	-	57,865	59,404	65,528	67,996	70,904	80,507	73,309	*	-	68,528
55-59	-	*	63,227	66,659	65,396	67,185	69,371	81,852	47,670	-	66,810
60-64	-	*	59,185	59,643	65,357	68,073	66,722	57,389	87,122	*	66,513
65-69	-	-	*	*	*	*	*	*	*	*	53,176
70&Up	-	*	*	*	-	*	-	*	-	*	*
Average	-	56,417	60,812	64,909	69,112	70,319	73,181	71,089	66,042	53,516	65,809

* If there are fewer than 20 participants in a cell, the average compensation is not reported.

Appendix A

ARKANSAS BEST CORPORATION

Description of the Actuarial Cost Method

The true cost of a pension plan will ultimately be determined by the excess of benefits actually paid and the expenses incurred in its administration over investment income earned on monies set aside for its funding. Thus, the ultimate cost of a plan cannot be known until the last payment has been made to its last participant. The actuarial cost method is the technique adopted by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan which should be allocated to each plan year (known as the normal cost). The cost method is thus a budgeting tool which helps to ensure that the pension plan will be adequately and systematically funded.

In accordance with the Pension Protection Act of 2006 (PPA), the actuarial cost method used in the valuation of this Plan is known as the ***unit credit cost method***. Under this cost method a projected retirement benefit at assumed retirement age is computed for each participant using one year's future pay increases. The Target Normal Cost for each participant is computed as the present value of the pro-rata portion of the participant's projected benefit which is accrued or earned during the plan year being valued. The Target Normal Cost for the plan is the total of the individually computed Target Normal Costs for all participants including the costs for any death or disability benefits under the plan.

The Funding Target at any point in time for an active participant is the present value of the benefit which has been accrued up to the valuation date. For persons receiving benefits or entitled to a deferred vested retirement income, the Funding Target is equal to the present value of their future benefit payments. The Funding Target for the plan is the total of the individually computed Funding Target amounts for all participants. The Funding Shortfall for the plan is the excess of the Funding Target over the assets less the carryover and prefunding balances. The shortfall amortization installment is the payment that will amortize the Shortfall Amortization Base in level annual installments over a seven year period.

The funding cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

For purposes of applying the actuarial cost method, the actuarial value of assets is a two year smoothed market value method under PPA. The actuarial value of assets as of the end of a plan year is equal to the market value of assets minus a gain/(loss) adjustment factor, and is calculated as following:

1. 2/3 of the gain/(loss) during the year just ended; plus
2. 1/3 of the gain/(loss) during the prior year; plus

The actuarial value is subject to a restriction that it not be less than 90% nor more than 110% of market value.

Changes in Actuarial Assumptions

Effective January 1, 2009, the following changes were made to the actuarial assumptions:

Description of Actuarial Assumptions	Current Assumption	Previous Assumption
Funding Target Rates – Effective rate for PPA	8.22%	5.90%
FAS35 - Interest Rate	6.00%	7.61%
Mortality Rates	IRS applicable Mortality for 2009	IRS applicable Mortality for 2008
Provision for Expenses	Last year' expenses applied to Normal Cost	N/A

Appendix B

ARKANSAS BEST CORPORATION

Summary of Actuarial Assumptions

Funding Target Rates

October Full Yield curve rates
Effective interest rate for PPA – 8.22% per annum, compounded annually

Interest Rate – FAS 35

6.00% per annum, compounded annually

Earnings Progression

3.33% per annum, compounded annually

Future Social Security Wage Base Increases

3.00% per annum, compounded annually

Explicit Provision for Expenses

Last year' expenses applied to Normal Cost

Mortality Rates – PPA & FAS35 Liabilities

Healthy Lives:

IRS applicable mortality for 2009

Disabled Lives:

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	3.42%	1.77%
25	3.84%	2.06%
30	4.30%	2.40%
35	4.80%	2.80%
40	5.31%	3.26%
45	5.81%	3.80%
50	6.37%	4.43%
55	7.33%	5.13%
60	8.89%	6.26%
65	10.71%	8.05%

Disability Rates

Sample rates are:

Age	Annual Rates
20	0.030%
25	0.043%
30	0.064%
35	0.098%
40	0.158%
45	0.259%
50	0.448%
55	0.845%
60	1.204%

Withdrawal Rates

Sample rates are:

Age	Annual Rates (Males)	Annual Rates (Females)
20	12.0%	17.0%
25	10.8%	14.0%
30	8.8%	9.0%
35	6.8%	6.7%
40	5.7%	6.2%
45	5.2%	5.7%
50	4.7%	5.2%
55+	4.5%	5.0%

Retirement Rates

Age	Annual Rates
55	2%
56	2%
57	2%
58	2%
59	6%
60	10%
61	20%
62	20%
63	20%
64	50%
65	100%

Appendix C

ARKANSAS BEST CORPORATION

Summary of Plan Provisions

1. Definitions

Accrued Benefit
The Accrued Benefit for each Participant is the amount of the Normal Retirement Benefit the Participant would be entitled to be paid, at his Normal Retirement Date, if he had a Severance from Service Date on the date of reference.

Accumulated Participant Contributions
A Participant's own contributions as of July 1, 1988 (including interest to that date), increased at 7½%, compounded annually, through his Annuity Starting Date are his Accumulated Participant Contributions.

Actuarial Equivalent
Actuarial Equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit, but having the same value when computed based upon the following interest and mortality assumptions:

Interest:	lesser of 7½% per annum, compounded annually, and the 30-year Treasury Rate for the November immediately preceding the Plan Year (applicable interest rate defined in Internal Revenue Code §417(e)).
Mortality:	prevailing commissioner's standard table (94GAR blended 50% male and 50% female).

If, as of December 31, 1998, the Participant had an accrued benefit under the Superceded Plan, then the Optional Benefit Form (other than a lump sum) calculation would use the actuarial assumptions in the Superceded Plan (7½%, UP-84) if those assumptions produced a larger payment.

Average Monthly Compensation
The Compensation over sixty consecutive calendar months for which the Participant's compensation was the highest, divided by the number of calendar months during such period for which he received any Compensation, then multiplied by twelve, is a Participant's Annual Average Pay.

In computing the sixty consecutive calendar months, any month in which the Participant did not receive any Compensation due to a Leave of Absence or a reinstatement of prior Years of Service is disregarded.

If the Participant has not completed sixty consecutive calendar months, his Compensation for his entire Period of Service and the number of months he received any Compensation shall be used.

Automatic Cash-Out
Following a Severance from Service, if the Vested Current Benefit is less than $1,000, then such amount will be distributed to the Participant in a lump sum, as soon as reasonably possible following the Severance from Service.

Compensation
Compensation means regular salary (including any shift differential), bonuses and overtime. It reflects that compensation which is treated as FICA wages without regard to the Social Security taxable wage base. In addition, Compensation includes any amounts contributed to the Company's pre-tax, salary-reduction benefit plans such as a 401(k) or an IRC Section 125 cafeteria plan.

Any amount earned after December 31, 2005 by a Post-2005 Employee shall not be treated as Compensation.

Current Benefit
A Participant's Current Benefit is a lump sum payable to the Participant on the specified date which is equal to the Actuarial Equivalent of his Vested Accrued Benefit.

Effective Date
The Effective Date of the Plan is January 1, 1972.

The Plan was last amended effective January 1, 2006.

Eligible Employee Classification
An Eligible Employee Classification is a classification of Employees, the members of which are eligible to participate in the Plan. The Plan covers all employee classifications of Arkansas Best Corporation, ABF Freight System, Inc.,Data-Tronics Corporation, ABF Cartage, Inc., Land-Marine Cargo, Inc., and FleetNet America, LLC, unless excluded by the following: employees acquired by or merged into the Employer after the Effective Date of the Plan unless the Employer provides that such employees are to be treated as Eligible Employees; employees accruing benefits under another qualified defined benefit plan of the Employer; employees covered by a collective bargaining agreement (unless the bargaining agreement specifically provides for participation in the Plan); persons not treated as an employee on the payroll of the Employer; employees of Best Logistics, Inc., after October 31, 1997, unless (a) they were an employee of Best Logistics, Inc., on or after November 1, 1997 and (b) were a Participant in the Plan on or before October 31, 1997; or casual employees prior to the first day of Year of Eligibility Service, if any.

Any employees who transfer into an eligible classification on or after January 1, 2006 shall not participate in the Plan.

Entry Date
Entry Date is the date an Eligible Employee completes one Year of Eligibility Service and has attained age twenty-one. Participation in the Plan is frozen as of January 1, 2006.

Normal Retirement Age
A Participant's Normal Retirement Age is age sixty-five.

Normal Retirement Date
A Participant's Normal Retirement Date is the first day of the month which coincides with or next follows the date on which the Participant attains Normal Retirement Age.

Period of Service
The sum of each period of time commencing on an Employee's Employment Commencement Date or Reemployment Commencement Date and ending on subsequent Severance Dates is a Period of Service. A Period of Service also includes a Period of Severance of less than 12 months.

Period of Severance
The period of time which commences on the Participant's Severance from Service Date and ends on his Reemployment Date, if any, is a Participant's Period of Severance.

Post-2005 Employee
A Post-2005 Employee is an Employee who, on or after January 1, 2006: first becomes an Employee of a participating company, is rehired as an Employee of a participating company, transfers from a non-Eligible Employee to an Eligible Employee status or first meets the requirements as a casual employee.

Reemployment
A Participant who is reemployed will recommence participation immediately. If a Participant does not receive a Cash-Out Distribution, and is reemployed, he will have all his Years of Credited Service recognized, but his Current Benefit will be reduced by the Actuarial Equivalent of any benefit payments made.

If a Participant is 0% vested at termination and incurs a Period of Severance equal to five or more years, he will permanently forfeit his prior Accrued Benefit and prior Years of Credited Service.

Effective January 1, 2006, an employee reemployed after January 1, 2006 shall not participate in the Plan.

Reemployment Commencement Date
The date on which a Participant performs an Hour of Service following such Participant's Severance from Service Date is his Reemployment Commencement Date.

Severance from Service Date
The Severance from Service Date is the earlier of the date the Participant separates from active employment of the Employer of Affiliated Company on account of death, disability, or termination of employment, or, if on Leave of Absence, the expiration of such Leave of Absence (assuming the Participant did not return to active employment).

Vested Accrued Benefit
A Participant's Vested Accrued Benefit as of a given date is equal to his Accrued Benefit multiplied by his Vested Percentage as of that same date.

Vested Current Benefit
A Participant's Vested Current Benefit as of a given date is equal to the product of his Current Benefit and his Vested Percentage as of that same date.

Vested Termination
An Inactive Participant is entitled to his Vested Current Benefit, if any, at any time after his Severance from Service Date.

Vesting Schedule
A Participant's Vested Percentage will be 100% upon the completion of three Years of Vesting Service. Prior to the completion of three Years of Vesting Service, a Participant's Vested Percentage is zero.

In the event of termination of employment by Death, Total and Permanent Disability, or if the termination of employment occurs after Normal Retirement Age, the Vested Percentage will be 100%.

Notwithstanding the foregoing, in any Plan Year in which the Plan is determined to be a Top-Heavy Plan, the following Vesting Schedule will apply in lieu of the Vesting Schedule provided for above:

Years of Vesting Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

If in any subsequent Plan Year the Plan ceases to be a Top-Heavy Plan, the above vesting schedule will continue to apply unless the Plan Sponsor elects, in writing, to revert to the original vesting schedule.

Year of Service

- ***For Eligibility Purposes***

  A Year of Eligibility Service is credited at the end of the first twelve months of employment, or at the end of any Plan Year beginning with the Plan Year which contains the first anniversary of his Employment Commencement Date, during which the employee completes 1,000 Hours of Service.

- ***For Vesting Purposes***

  Years of Vesting Service are the whole number of years equal to the days during his Period of Service divided by 365.

- ***For Crediting Purposes***

  All of a Participant's Period of Service, except periods during which the Eligible Employee declined Participation in the Plan, the Employee was not an Eligible Employee, or the Eligible Employee was not entitled to receive compensation are taken into account in determining his eligibility to participate. Years of Credited Service are calculated (based on completed months) by dividing the adjusted Period of Service by 365. In no event shall any Post-2005 Employee earn any Years of Credited Service after December 31, 2005.

2. Participation

An Employee who is a member of an Eligible Employee Classification will become a participant in the Plan on the first day of the month which coincides with or next follows the attainment of age 21 and the completion of one Year of Eligibility Service. Participation in the Plan is frozen as of January 1, 2006.

3. Normal Retirement

(a) Normal Retirement Benefit

A Participant's Normal Retirement Benefit is the amount payable on the Normal Retirement Date equal to:

- Ten Years Certain and Life – monthly pension benefit payable for the lifetime of the Participant with payments guaranteed for a minimum of 10 years. In the event of the Participant's death before 120 payments have been made, the same monthly pension benefit will be continued to the beneficiary until the remainder of the payments has been made.

- Joint & Survivor (50%, 66⅔%, or 100%) – monthly pension benefit payable as long as both the Participant and spouse are alive. Subsequent to the first death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.
- Contingent Joint & (50%, 66⅔%, or 100%) Survivor – monthly pension benefit payable as long as the Participant is alive. Subsequent to the Participant's death, a monthly benefit equal to 50%, 66⅔%, or 100% of the original benefit is payable for the survivor's lifetime.

8. Death Benefit

Prior to the Annuity Starting Date, a Participant's beneficiary will be entitled to receive a death benefit in the event of the death of a Participant equal to the Participant's Current Benefit on the date of death.

9. Termination Benefit

In the event of the termination of a Participant's employment for any reason other than death, disability or retirement, the Participant will become entitled to receive a monthly pension benefit commencing on his Normal Retirement Date equal to his Vested Accrued Benefit.

10. Changes in Plan Provisions

Effective January 1, 2009, the following changes were made to the plan provisions:

Description of Plan Provision	Current Provision	Previous Provision
Compensation Limit	$245,000	$230,000
Maximum Annual Pension	$195,000	$185,000

Attachment to 2009 Form 5500
Schedule SB, line 19 - Discounted Employer Contributions

Plan Name ARKANSAS BEST CORPORATION PENSION PLAN **EIN:** 71-0673405
Plan Sponsor's Name ARKANSAS BEST CORPORATION **PN:** 001

Date of Contributon	Amount	Year Applied	Effective Interest Rate	Interest Adjusted Contribution:
09/14/2010	5,000,000	2009	8.22	4,371,195

Attachment to 2009 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name ARKANSAS BEST CORPORATION PENSION PLAN **EIN:** 71-0673405
Plan Sponsor's Name ARKANSAS BEST CORPORATION **PN:** 001

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

Age	Retirement Rate	Age Weight
55	2.00%	1.10
56	2.00%	1.10
57	2.00%	1.09
58	2.00%	1.09
59	6.00%	3.27
60	10.00%	5.20
61	20.00%	9.52
62	20.00%	7.74
63	20.00%	6.29
64	50.00%	12.78
65	100.00%	12.98

Attachment to 2009 Form 5500
Schedule SB, line 25 - Change in Method

Plan Name ARKANSAS BEST CORPORATION PENSION PLAN **EIN:** 71-0673405

Plan Sponsor's Name ARKANSAS BEST CORPORATION **PN:** 001

Describe the change:

Actuarial value of assets method was changed from market value of assets to two year smoothed market value method under PPA.

Attachment to 2009 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name ARKANSAS BEST CORPORATION PENSION PLAN **EIN:** 71-0673405
Plan Sponsor's Name ARKANSAS BEST CORPORATION **PN:** 001

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1	Average		1 to 4	Average		5 to 9	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25				2	0		2	0	
25 to 29				56	56,883		44	56,306	
30 to 34				41	57,210		92	65,193	
35 to 39				28	57,152		93	63,340	
40 to 44				26	53,923		71	58,615	
45 to 49				34	52,029		69	59,519	
50 to 54				28	57,865		68	59,404	
55 to 59				19	0		50	63,227	
60 to 64				5	0		27	59,185	
65 to 69							6	0	
70 & up				1	0		1	0	

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14	Average		15 to 19	Average		20 to 24	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25									
25 to 29	6	0							
30 to 34	46	61,981		5	0				
35 to 39	70	68,185		41	69,285		3	0	
40 to 44	68	66,516		89	75,813		48	69,353	
45 to 49	60	64,602		83	68,072		118	76,542	
50 to 54	48	65,528		59	67,996		117	70,904	
55 to 59	31	66,659		65	65,396		94	67,185	
60 to 64	37	59,643		49	65,357		92	68,073	
65 to 69	6	0		4	0		15	0	
70 & up	2	0					4	0	

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29	Average		30 to 34	Average		35 to 39	Average		40 & up	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25												
25 to 29												
30 to 34												
35 to 39												
40 to 44	4	0										
45 to 49	31	79,441		2	0							
50 to 54	61	80,507		28	73,309		2	0				
55 to 59	45	69,371		49	81,852		29	47,670				
60 to 64	32	66,722		25	57,389		34	87,122		12	0	
65 to 69	6	0		8	0		7	0		6	0	
70 & up				3	0					3	0	