

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), 6057(b), 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
		2011
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ 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:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>ARKANSAS BEST CORPORATION PENSION PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>01/01/1969</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>ARKANSAS BEST CORPORATION</u> <u>P.O. BOX 10048</u> <u>3801 OLD GREENWOOD RD</u> <u>FORT SMITH, AR 72917-0048</u> <u>FORT SMITH, AR 72917-0048</u>	2b Employer Identification Number (EIN) <u>71-0673405</u> 2c Sponsor's telephone number <u>479-785-6000</u> 2d Business code (see instructions) <u>484120</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2012</u>	<u>ERIN K. GATTIS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2012</u>	<u>J. LAVON MORTON</u>
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

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
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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
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5 Total number of participants at the beginning of the plan year	5	2960
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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	1852
b Retired or separated participants receiving benefits.....	6b	250
c Other retired or separated participants entitled to future benefits.....	6c	578
d Subtotal. Add lines 6a , 6b , and 6c	6d	2680
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	123
f Total. Add lines 6d and 6e	6f	2803
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	
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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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(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)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information)
- (4)** ☒ **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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **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 <u>ARKANSAS BEST CORPORATION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ARKANSAS BEST CORPORATION</u>	D Employer Identification Number (EIN) <u>71-0673405</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>180350637</u>
b Actuarial value	2b <u>180350637</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>374</u> <u>15828849</u>
b For terminated vested participants	3b <u>570</u> <u>14942396</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>6504206</u>
(2) Vested benefits	3c(2) <u>152700687</u>
(3) Total active	3c(3) <u>2016</u> <u>159204893</u>
d Total	3d <u>2960</u> <u>189976138</u>
4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.97 %</u>
6 Target normal cost	6 <u>7147597</u>

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	<u>09/28/2012</u>
Signature of actuary	Date
<u>PAUL W. FOLEY, A.S.A., E.A.</u>	<u>11-05775</u>
Type or print name of actuary	Most recent enrollment number
<u>DIVERSIFIED</u>	<u>508-903-6016</u>
Firm name	Telephone number (including area code)
<u>24 PRIME PARK WAY</u> <u>NATICK, MA 01760</u>	
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 ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2011
v.012611

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 (line 13 from prior year)	2256153	29685010
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	2256153	10574005
9 Amount remaining (line 7 minus line 8)	0	19111005
10 Interest on line 9 using prior year's actual return of <u>12.71</u> %		2429009
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.37</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	21540014

Part III Funding percentages		
14 Funding target attainment percentage	14	83.59 %
15 Adjusted funding target attainment percentage	15	83.59 %
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	81.24 %
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
02/09/2012	3000000				
04/02/2012	9900000				
			Totals ►	18(b)	12900000
				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 contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	12020221
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
0	0	0
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 3.78%	2nd segment: 6.31%	3rd segment: 6.57 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ 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.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ 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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	7147597	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	31165515	5685509	
b Waiver amortization installment			
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 (lines 31a - 31b + 32a + 32b - 33)...	34	12833106	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	11116986	11116986
36 Additional cash requirement (line 34 minus line 35)	36	1716120	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	12020221	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	10304101	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information 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.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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
DIVERSIFIED RETIREMENT CORPORATION

13-3689044

(b) Enter name and EIN or address of person who provided you disclosure 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 ☐

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 ☐

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.	

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>ARKANSAS BEST CORPORATION PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ARKANSAS BEST CORPORATION</u>	D Employer Identification Number (EIN) <u>71-0673405</u>	

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		21673
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		12900000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	326199	263854
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	955734	21814679
(2) U.S. Government securities.....	1c(2)	1857583	3704262
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	59287313	22871610
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		8307985
(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)	117923808	104264552
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	180350637	174148615

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	180350637	174148615
---	----	-----------	-----------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	12900000	
(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)		12900000

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	1273982	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1273982

(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)	2609710	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2609710
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	29059801	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	29438984	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-379183

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	504598	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		504598
(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)		-5675731
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		11233376

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17303700	
(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)		17303700
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)	131698	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		131698
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		17435398

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-6202022
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) ☒ 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 ☒ 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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....	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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2011</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
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): 13-3689044		
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.....		3 125
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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 (include any prior year accumulated funding deficiency not waived)		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 or other authority 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. 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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2011 v.012611		

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): _____

- 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: 66% Investment-Grade Debt: 16% High-Yield Debt: _____% Real Estate: _____% Other: 18%

- 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): _____

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Accountants' Report and Financial Statements

December 31, 2011 and 2010



Arkansas Best Corporation Pension Plan

December 31, 2011 and 2010

Contents

Independent Accountants' Report.....	1
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Financial Statements

Statements of Net Assets Available for Benefits.....	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4

Supplemental Schedules

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	15
Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year).....	20
Schedule H, Line 4j – Schedule of Reportable Transactions	21

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, 2011 and 2010, 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 financial status of Arkansas Best Corporation Pension Plan as of December 31, 2011 and 2010, 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 12, 2012

Federal Employer Identification Number: 44-0160260

Arkansas Best Corporation Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2011 and 2010

Assets

	<u>2011</u>	<u>2010</u>
Cash	\$ <u>21,673</u>	\$ <u>—</u>
Investments, At Fair Value		
Arkansas Best Pension Trust	<u>160,963,088</u>	<u>180,024,438</u>
Receivables		
Employer contributions	3,000,000	—
Accrued interest, dividends and other	<u>263,854</u>	<u>326,199</u>
Total receivables	<u>3,263,854</u>	<u>326,199</u>
Net Assets Available for Benefits	\$ <u>164,248,615</u>	\$ <u>180,350,637</u>

Arkansas Best Corporation Pension Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Contributions		
Employer	\$ <u>3,000,000</u>	\$ <u>5,000,000</u>
Deductions		
Benefits paid directly to participants	17,303,700	18,128,854
Administrative expenses	<u>131,698</u>	<u>122,555</u>
Total deductions	<u>17,435,398</u>	<u>18,251,409</u>
Net Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	(5,550,316)	16,522,781
Interest and dividends	<u>3,883,692</u>	<u>4,445,226</u>
Net investment income (loss)	<u>(1,666,624)</u>	<u>20,968,007</u>
Net Increase (Decrease)	(16,102,022)	7,716,598
Net Assets Available for Benefits, Beginning of Year	<u>180,350,637</u>	<u>172,634,039</u>
Net Assets Available for Benefits, End of Year	<u>\$ 164,248,615</u>	<u>\$ 180,350,637</u>

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

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 certain 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").

For the year ended December 31, 2011, Diversified Retirement Corporation was the Plan's actuary. Milliman, Inc. was the Plan's actuary for the year ended December 31, 2010. Wells Fargo Bank, N.A. was the trustee of the Plan during 2010 until December 15, 2010, when State Street Bank and Trust Company became the trustee of the Plan. State Street Bank and Trust Company was the Plan trustee for the year ended December 31, 2011.

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"). The Company intends to make contributions necessary to maintain a Plan funding target attainment percentage of 80% as determined by measurements mandated by the U.S. Internal Revenue Code ("IRC"). Additional voluntary employer contributions may be made based on the consideration of various factors, including deductible limits allowable by the IRC.

The IRC allows contributions made within 8 ½ months after the close of the plan year to be allocated to such plan year. Contributions of \$12,900,000 made in 2012 for the 2011 Plan year (see *Note 7*) were in excess of the contributions required to meet the minimum funding requirements of the PPA. No contributions were required to meet minimum funding requirements for the 2010 Plan year. The voluntary contribution of \$5,000,000 made in 2010 was allocated to the 2009 Plan year.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

Vesting

Plan participants active as of January 1, 2007 were 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, if any, 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.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

- 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. Quoted prices for mutual funds are the net asset value ("NAV") of shares held by the Plan at the financial statement date. For certain investments, consisting of corporate debt securities, asset-backed securities, municipal debt 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.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

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 ("IRS") 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, 2011 and 2010. In accordance with the IRS timeline, the Plan applied for a new determination letter prior to January 31, 2011.

Note 3: Investments

At December 31, 2011 and 2010, the Plan's assets were held in the Arkansas Best Pension Trust (the "Trust") by State Street Bank and Trust Company. Effective December 15, 2010, the assets of the Plan were transferred from Wells Fargo Bank, N.A. to State Street Bank and Trust Company.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

The following table presents the fair value of the Plan's net assets held in trust at December 31, 2011 and 2010 that represent 5% or more of net assets available for benefits.

	2011	2010
Vanguard Institutional Index Fund	\$ 50,189,926	\$ 67,727,789
Wells Fargo Advantage Prime Investment Money Market Fund	20,341,885	31,299
Vanguard FTSE All World Ex US Index Fund	17,919,723	19,174,494
Vanguard Small Cap Index Fund	16,948,386	31,021,525
Vanguard Mid Cap Index Fund	8,252,017	—
Vanguard Total Bond Market Index Fund	—	28,247,421

During the years ended December 31, 2011 and 2010, 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:

	2011	
	Net Appreciation (Depreciation) in Fair Value During Year	Fair Value at December 31
Mutual funds	\$ (5,675,731)	\$ 126,079,231
Income securities	(918,105)	26,575,872
Mid-cap U.S. equity securities	<u>1,043,520</u>	<u>8,307,985</u>
	<u>\$ (5,550,316)</u>	<u>\$ 160,963,088</u>

	2010	
	Net Appreciation (Depreciation) in Fair Value During Year	Fair Value at December 31
Mutual funds	\$ 17,447,979	\$ 147,126,963
Income securities	<u>(925,198)</u>	<u>32,897,475</u>
	<u>\$ 16,522,781</u>	<u>\$ 180,024,438</u>

Interest and dividends realized on the Plan's investments for the years ended December 31, 2011 and 2010 were \$3,883,692 and \$4,445,226, respectively.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

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 common stock of publicly-traded companies that are measured at fair value as determined by quoted market prices in an active market. The Plan's investments classified as Level 2 include corporate debt securities, asset-backed securities and municipal debt securities. 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. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. The Plan has no investments classified as Level 3.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

The following table presents, for each of the fair value hierarchy levels, the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis at December 31, 2011 and 2010:

	Fair Value	2011 Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds				
Large cap U.S. equity	\$ 50,189,926	\$ 50,189,926	\$ —	\$ —
Money market	21,814,679	21,814,679	—	—
Small cap U.S. equity	16,948,386	16,948,386	—	—
International equity	13,457,712	13,457,712	—	—
Emerging market equity	8,893,112	8,893,112	—	—
Mid cap U.S. equity	8,252,017	8,252,017	—	—
Floating rate loans	6,523,399	6,523,399	—	—
Income securities ⁽¹⁾	26,575,872	—	26,575,872	—
Mid cap U.S. equity securities	<u>8,307,985</u>	<u>8,307,985</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 160,963,088</u>	<u>\$ 134,387,216</u>	<u>\$ 26,575,872</u>	<u>\$ —</u>

(1) Level 2 investments include corporate debt securities (83%), municipal debt securities (14%) and asset-backed securities (3%).

	Fair Value	2010 Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds				
Large cap U.S. equity	\$ 67,727,789	\$ 67,727,789	\$ —	\$ —
Small cap U.S. equity	31,021,525	31,021,525	—	—
Bond	28,247,421	28,247,421	—	—
International equity	19,174,494	19,174,494	—	—
Money market	955,734	955,734	—	—
Income securities ⁽²⁾	<u>32,897,475</u>	<u>—</u>	<u>32,897,475</u>	<u>—</u>
Total	<u>\$ 180,024,438</u>	<u>\$ 147,126,963</u>	<u>\$ 32,897,475</u>	<u>\$ —</u>

(2) Level 2 investments include corporate debt securities (94%) and municipal debt securities (6%).

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

Note 5: Accumulated Plan Benefits

The Plan's actuary determines, as of January 1 of each plan year, 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.

The accumulated plan benefit information was as follows at December 31, 2011 and 2010 based on the actuarial valuation report dated January 1, 2012 and 2011, respectively:

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 16,620,756	\$ 14,380,112
Other participants	<u>154,356,327</u>	<u>154,234,117</u>
	170,977,083	168,614,229
Nonvested benefits	<u>5,710,295</u>	<u>5,794,370</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 176,687,378</u>	<u>\$ 174,408,599</u>

Vested benefits of other participants include employees' contributions and interest earned for active participants of \$11,010,481 and \$11,859,437, respectively, at December 31, 2011 and 2010. Prior to July 1, 1988, the Plan allowed employee contributions. These contributions 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, 2011 and 2010 were as follows:

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits, beginning of year	\$ <u>174,408,599</u>	\$ <u>171,358,909</u>
Increase (decrease) during the year attributable to:		
Actuarial assumption changes	276,566	(1,642,124)
Benefits accrued and actuarial experience	6,862,442	10,636,292
Interest accumulated	12,443,471	12,184,376
Benefits paid	<u>(17,303,700)</u>	<u>(18,128,854)</u>
Net increase	<u>2,278,779</u>	<u>3,049,690</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 176,687,378</u>	<u>\$ 174,408,599</u>

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

Significant assumptions underlying the actuarial computations were:

- Discount rate: Based on assumed rate of return on investments of 7.50% for December 31, 2011 and 2010, compounded annually
- Mortality basis: IRS applicable mortality table
- Retirement: Various retirement decrement rates for ages 55 to 70

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

Effective December 15, 2010, the assets of the Plan were transferred to State Street Bank and Trust Company, the trustee of the Plan. As of December 31, 2011 and 2010, the Plan held money market investments in the State Street Institutional Liquid Reserves Fund, for which State Street Bank and Trust Company is the custodian, transfer agent and shareholder servicing agent. Therefore, the transactions of this fund qualify as party-in-interest.

For the periods presented in the accompanying financial statements prior to December 15, 2010, Wells Fargo Bank, N.A., a wholly owned subsidiary of Wells Fargo and Company, was the trustee of the Plan. Certain Plan investments are shares of money market funds managed by a wholly owned subsidiary of Wells Fargo and Company. 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 for the periods presented prior to December 15, 2010.

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:

	<u>2011</u>	<u>2010</u>
Net assets available for benefits per the financial statements	\$ 164,248,615	\$ 180,350,637
Additional employer contributions receivable accrued on Form 5500	<u>9,900,000</u>	<u>—</u>
Net assets available for benefits per Form 5500	<u>\$ 174,148,615</u>	<u>\$ 180,350,637</u>

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

The following is a reconciliation of contributions per the financial statements to the Form 5500:

	<u>2011</u>	<u>2010</u>
Employer contributions per the financial statements	\$ 3,000,000	\$ 5,000,000
Employer contributions receivable accrued on Form 5500 - prior year	—	(5,000,000)
Additional employer contributions receivable accrued on Form 5500 - current year	<u>9,900,000</u>	<u>—</u>
Employer contributions per the Form 5500	<u>\$ 12,900,000</u>	<u>\$ —</u>

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:

Economic Conditions

The recessionary economic environment in recent years has presented and may continue to present employee benefit plans with difficult circumstances and challenges, which in some cases have resulted and may continue to result 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 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.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2011 and 2010

Note 10: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Accountants' Report, which is the date the financial statements were available to be issued.

**Attachment to 2011 Form 5500 Schedule SB,
Line 19 – Discounted Employer Contributions**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

<u><i>Date</i></u>	<u><i>Actual Contribution</i></u>	<u><i>Discounted Contribution</i></u>	<u><i>Effective Rate</i></u>	<u><i>Plan Year</i></u>
February 9, 2012	\$ 3,000,000	\$ 2,813,504	5.97%	1/1/2011 – 12/31/2011
April 2, 2012	\$ 9,900,000	\$ 9,206,717	5.97%	1/1/2011 – 12/31/2011
Total	\$ 12,900,000	\$ 12,020,221		

**Attachment to 2011 Form 5500 Schedule SB,
Line 22 – Description of Weighted Average Retirement Age**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

E.I.N.: 71-0673405 Plan No.: 001

Plan Year: January 1, 2011 to December 31, 2011

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}P_{55} = \frac{l_x}{l_{55}}$	$q_x^r * \frac{l_x}{l_{55}}$	$x * q_x^r * \frac{l_x}{l_{55}}$
55	0.02	1,000,000	1	0.02	1.1
56	0.02	980,000	0.98	0.0196	1.0976
57	0.02	960,400	0.9604	0.01921	1.094856
58	0.02	941,192	0.94119	0.01882	1.0917827
59	0.06	922,368	0.92237	0.05534	3.2651833
60	0.1	867,026	0.86703	0.0867	5.2021564
61	0.2	780,323	0.78032	0.15606	9.5199463
62	0.2	624,259	0.62426	0.12485	7.7408088
63	0.2	499,407	0.49941	0.09988	6.2925284
64	0.25	399,526	0.39953	0.09988	6.3924098
65	0.45	299,644	0.29964	0.13484	8.7645931
66	0.45	164,804	0.1648	0.07416	4.8946882
67	0.35	90,642	0.09064	0.03172	2.1255637
68	0.2	58,918	0.05892	0.01178	0.8012786
69	0.3	47,134	0.04713	0.01414	0.9756745
70	1	32,994	0.03299	0.03299	2.3095677

Average age at retirement 62.668637

Rounded for Schedule SB item 22 63

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

E.I.N.: 71-0673405 Plan No.: 001

Plan Year: January 1, 2011 to December 31, 2011

A ACTUARIAL COST METHOD

The actuarial cost method used to determine the target normal cost, target liability and required contribution amounts for the plan is the Traditional Unit Credit Actuarial Cost Method. Under this method, both the target normal cost and target liability are based on the annual accrual of benefits as accruals occur each year.

The target liability for each active plan participant is equal to the actuarial present value of the participant's accrued benefit as of the valuation date. The total target liability of the plan is equal to the sum of such liabilities as determined for each active participant plus the actuarial present value of benefits being paid, or due to be paid, to retirees, beneficiaries and former participants with deferred vested benefits.

The target normal cost for each active participant is equal to the actuarial present value of the benefit expected to be earned during the year starting on the valuation date. The total target normal cost of the plan is the sum of the target normal costs for each active plan participant.

All employees who are plan participants on a valuation date are included in the actuarial valuation.

B ASSET VALUATION METHOD

The actuarial value of assets is equal to the market value of assets on the valuation.

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

C ACTUARIAL ASSUMPTIONS

Target Liability Interest Rates

Three segment rates for the month of September preceding the valuation date:

First Segment Rate	3.78%
Second Segment Rate	6.31%
Third Segment Rate	6.57%

(Previously, the September 2009 segment rates were used, equivalent to a single effective rate of 6.37%.)

ASC 960-20 Interest Rate

7.50%

Pre- and Post-Retirement Valuation
Mortality

Static mortality table in accordance with IRS Regulation 1.430(h) (3)-1 updated for 2011 (Previously, the 2010 static mortality table).

For disabled lives, the post disablement mortality table in accordance with Revenue Ruling 96-7.

Actuarial Equivalence for Prior Plan
Lump-Sums

Target liability segment rates and 417(e) mortality for 2011.

Actuarial Equivalence for PEP
Benefit Reductions

For participants not eligible for Early Retirement, 6% interest rate and 417(e) mortality for 2011.

IRC Maximum Benefit and
Compensation Limitations

Benefit Limit

\$195,000 for 2011 (unchanged)

Compensation Limit

\$245,000 for 2011 (unchanged)

Salary Increases

3.20% per annum, compounded annually

Social Security Wage Base

3.00% per annum, compounded annually

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

Withdrawal Rates

Sample rates as follows:

<u>Age</u>	<u>Rate (Males)</u>	<u>Rate (Females)</u>
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 Age

Rates used the current and prior valuation are shown below:

<u>Age</u>	<u>Rate</u>	<u>Previous Rate</u>
55-58	2%	2%
59	6%	6%
60	10%	10%
61-63	20%	20%
64	25%	50%
65	45%	100%
66	45%	
67	35%	
68	20%	
69	30%	
70	100%	

Incidence of Disability

Sample rates as follows:

<u>Age</u>	<u>Rate</u>
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%

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

Form of Payment

Lump Sum

Marital Assumption

For the purpose of valuing death benefits, 100% of the employees are assumed to be married. Wives are assumed to be the same age as their husbands.

Plan Expenses

Target normal cost increased by \$122,555 to reflect assumed annual administrative expenses to be paid out of plan assets (previously, \$121,380).

**Attachment to 2011 Form 5500 Schedule SB,
Line 24 – Change in Actuarial Assumptions**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

Target normal cost increased by \$122,555 to reflect assumed annual administrative expenses to be paid out of plan assets (previously, \$121,380).

For 2011, retirement rates were updated. Rates used in the current and prior valuation are shown below:

<u>Age</u>	<u>Rate</u>	Previous <u>Rate</u>
55-58	2%	2%
59	6%	6%
60	10%	10%
61-63	20%	20%
64	25%	50%
65	45%	100%
66	45%	
67	35%	
68	20%	
69	30%	
70	100%	

**Attachment to 2011 Form 5500 Schedule SB,
Line 26 – Schedule of Active Participant Data**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

..... Completed Years of Credited Service											
<u>Age</u>	<u>0</u> <u>to</u> <u>1</u>	<u>1</u> <u>to</u> <u>4</u>	<u>5</u> <u>to</u> <u>9</u>	<u>10</u> <u>to</u> <u>14</u>	<u>15</u> <u>to</u> <u>19</u>	<u>20</u> <u>to</u> <u>24</u>	<u>25</u> <u>to</u> <u>29</u>	<u>30</u> <u>to</u> <u>34</u>	<u>35</u> <u>to</u> <u>39</u>	<u>40</u> <u>+</u>	<u>Total</u>
0 – 24 <i>Avg. Comp.</i>	0	0	1	0	0	0	0	0	0	0	1
25 – 29	0	0	37 58,888	2	0	0	0	0	0	0	39
30 – 34	0	2	78 60,322	47 65,487	3	0	0	0	0	0	130
35 – 39	0	1	78 62,435	83 69,144	32 63,160	1	0	0	0	0	195
40 – 44	0	0	47 54,694	73 63,080	79 75,293	43 73,289	0	0	0	0	242
45 – 49	1	2	54 54,622	75 62,983	76 64,887	92 79,230	26 78,061	1	0	0	327
50 – 54	6	0	61 58,479	61 58,854	57 62,864	80 66,376	77 79,115	30 94,887	2	0	374
55 – 59	9	0	44 57,835	46 59,077	78 67,514	72 67,717	52 74,694	50 84,729	5	1	357
60 – 64	10	0	28 62,392	35 57,285	60 63,763	59 64,422	50 74,304	25 85,411	12	9	288
65 – 69	2	0	4	4	12	6	16	4	3	0	51
70 & Up	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>12</u>
Totals	28	5	434	428	399	355	221	112	24	10	2,016

**Attachment to 2011 Form 5500 Schedule SB,
Line 32 – Schedule of Amortization Bases**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

E.I.N.: 71-0673405 Plan No.: 001

Plan Year: January 1, 2011 to December 31, 2011

Amortization Schedule

(a) <u>Year</u>	(b) <u>Type</u>	(c) <u>Present Value</u>	(d) <u>Years Left</u>	(e) <u>Payment</u>
2010	Shortfall	26,359,155	6	4,894,721
2011	Shortfall	4,806,360	7	790,788
Total		\$ 31,165,515		\$ 5,685,509

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

<u>Plan Sponsor</u>	Arkansas Best Corporation
<u>EIN/PN</u>	71-0673405/001
<u>Eligibility</u>	<p>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.</p> <p>Eligible employees enter the Plan after age 21 and 1 year of service.</p> <p>Plan participation was frozen effective January 1, 2006. In addition, any employees who transfer into an eligible classification on or after January 1, 2006 shall not participate in the Plan.</p>
<u>Vesting Service</u>	<p>Years of Vesting Service are the whole number of years equal to the days during his Period of Service divided by 365.</p>

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

Credited Service

Years of Credited Service are calculated based on completed months. In no event shall any Post-2005 Employee earn any Years of Credited Service after December 31, 2005.

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. 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.

Accumulated Participant Contributions

A Participant's contributions as of July 1, 1988 (including interest to that date), increased at 7.50%.

Annual Average Pay

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.

Normal Retirement

A Participant's Normal Retirement Age is age 65.

Normal Retirement Benefit

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

10% of his Annual Average Pay multiplied by his Years of Credited Service plus Accumulated Participant Contributions.

**Attachment to 2011 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: Arkansas Best Corporation Pension Plan
Plan Sponsor: Arkansas Best Corporation**

**E.I.N.: 71-0673405 Plan No.: 001
Plan Year: January 1, 2011 to December 31, 2011**

Early Retirement

A Participant's Early Retirement Date is the first day of the month coincident with age 55 and 10 years of service.

If a Participant is eligible to receive an Early Retirement Benefit, the amount would equal the Normal Retirement Benefit reduced by 0.41667% of the Normal Retirement Benefit multiplied by the number of months in which the Early Retirement Date precedes the first month following the month in which the Participant would attain age sixty.

Late Retirement

If a Participant continues as an Eligible Employee after his Normal Retirement Date, his Accrued Benefit will be calculated by treating the date for which the benefit calculation is made as his Normal Retirement Date.

Termination Benefit

In the event of the termination after 3 years of services, the Participant will become entitled to receive a pension benefit commencing on his Normal Retirement Date. An actuarial reduced benefit can commence prior to Normal Retirement Date.

Pre-Retirement Spouse's 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 benefit on the date of death.

Part II	Beginning of year carryover and prefunding balances
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		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	2256153	29685010
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	2256153	10574005
9	Amount remaining (line 7 minus line 8)	0	19111005
10	Interest on line 9 using prior year's actual return of <u>12.71</u> %.....	0	24290091
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.37</u> % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	21540014

Part III	Funding percentages
-----------------	----------------------------

14	Funding target attainment percentage.....	14	83.59 %
15	Adjusted funding target attainment percentage	15	83.59 %
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	81.24 %
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
02/09/2012	3000000				
04/02/2012	9900000				
			Totals ►	18(b)	12900000
				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 contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	12020221

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

Summary of financial results of each quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 3.78 %	2nd segment: 6.31 %	3rd segment: 6.57 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ 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.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ 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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	7147597	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	31165515	5685509	
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 (lines 31a - 31b + 32a + 32b - 33)	34	12833106	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	11116986	11116986
36 Additional cash requirement (line 34 minus line 35)	36	1716120	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	12020221	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	10304101	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Supplemental Schedules

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
<u>Investments</u>			
Vanguard	Vanguard Institutional Index Fund, 436,282 shares	\$ 49,761,966	\$ 50,189,926
** Wells Fargo & Company	Wells Fargo Advantage Prime Investment Money Market Fund, 20,314,885 shares	20,314,885	20,314,885
Vanguard	Vanguard FTSE All World Ex US Index Fund, 230,538 shares	21,591,177	17,919,723
Vanguard	Vanguard Small Cap Index Fund 507,589 shares	17,562,809	16,948,386
Vanguard	Vanguard Mid Cap Index Fund, 419,097 shares	9,212,065	8,252,017
Eaton Vance	Eaton Vance Floating Rate Fund, 740,454 shares	6,515,996	6,523,399
DFA Securities LLC	DFA Emerging Markets Value Portfolio, 170,690 shares	6,015,410	4,431,101
* State Street Global Markets, LLC	State Street Institutional Liquid Reserves Fund, 1,201,596 shares	1,201,596	1,201,596
Southern California St Public Power	Municipal Bond, 7/1/2012 maturity date, \$1,000,000 par value	1,000,000	1,002,600
Macquarie Bank LTD	Corporate Bond, 1/20/2012 maturity date, \$1,000,000 par value	1,020,069	1,000,008
Bank of New York Mellon	Corporate Bond, 4/1/2013 maturity date, \$900,000 par value	974,916	938,750
General Electric Capital Corp.	Corporate Bond, 10/19/2012, maturity date, \$900,000 par value	958,104	931,476
Capital One Financial Corp.	Corporate Bond, 2/15/2016 maturity date, \$750,000 par value	810,469	789,644
Svenska Handelsbanken AB	Corporate Bond, 9/14/2012 maturity date, \$717,000 par value	734,760	723,781
Rabobank Nederland	Corporate Bond, 8/17/2012 maturity date, \$700,000 par value	722,316	706,536
University of California	Municipal Bond, 5/15/2050 maturity date, \$665,000 par value	665,000	674,889
US Bancorp	Corporate Bond, 6/14/2013 maturity date, \$650,000 par value	660,608	660,603
Barclays Bank PLC	Corporate Bond, 1/23/2013 maturity date, \$650,000 par value	669,695	647,228
Bank One Corp.	Corporate Bond, 1/30/2013 maturity date, \$625,000 par value	664,431	646,247
Kentucky St Property & Buildings	Municipal Bond, 10/1/2012 maturity date, \$600,000 par value	629,112	617,736

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
Deutsche Bank AG London	Corporate Bond, 5/20/2013 maturity date, \$600,000 par value	644,520	613,322
New York State Urban Development Corp.	Municipal Bond, 12/15/2012 maturity date, \$600,000 par value	600,000	606,882
Metlife Institutional Funding	Corporate Bond, 3/27/2012 maturity date, \$600,000 par value	600,000	599,942
American Honda Finance	Corporate Bond, 4/2/2013 maturity date, \$550,000 par value	587,801	569,430
PACCAR, Inc.	Corporate Bond, 2/15/2012 maturity date, \$509,000 par value	548,885	512,140
IBM Corp.	Corporate Bond, 11/29/2012 maturity date, \$495,000 par value	518,168	511,860
Bank of Nova Scotia	Corporate Bond, 1/22/2013 maturity date, \$500,000 par value	513,395	506,832
Nationwide Bldg Society	Corporate Bond, 8/17/2012 maturity date, \$500,000 par value	513,790	505,523
Westpac Securities Nz Ltd	Corporate Bond, 5/25/2012 maturity date, \$500,000 par value	510,210	503,058
BP Capital Markets PLC	Corporate Bond, 3/10/2012 maturity date, \$500,000 par value	503,310	502,293
New Jersey St Economic Development Authority	Municipal Bond, 9/1/2012, maturity date, \$500,000 par value	500,000	501,690
BNP Paribas	Corporate Bond, 6/11/2012 maturity date, \$500,000 par value	505,029	493,520
Royal Bank of Scotland PLC	Corporate Bond, 8/23/2013 maturity date, \$500,000 par value	505,490	486,431
Principal Life, Inc.	Corporate Bond, 4/24/2013 maturity date, \$455,000 par value	491,537	477,376
TIJX Companies, Inc.	Common Stock, 7,000 shares	376,842	451,850
Edwards Lifesciences Corporation	Common Stock, 6,200 shares	423,622	438,340
Intuit Inc.	Common Stock, 8,100 shares	335,867	425,979
UBS AG Stamford CT	Corporate Bond, 1/8/2013 maturity date, \$422,000 par value	429,486	424,443
Travelers Companies, Inc.	Corporate Bond, 6/15/2012 maturity date, \$350,000 par value	375,627	356,752
Eaton Corporation	Common Stock, 7,900 shares	321,255	343,887
Limited Brands, Inc.	Common Stock, 8,500 shares	303,667	342,975
Nordea Bank AB	Corporate Bond, 11/13/2012 maturity date, \$340,000 par value	349,551	342,255
Morgan Stanley	Corporate Bond, 11/2/2012 maturity date, \$336,000 par value	355,968	337,013

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
Hewlett Packard Co.	Corporate Bond, 3/1/2013 maturity date, \$325,000 par value	343,499	334,246
Plexus Corp.	Common Stock, 11,900 shares	304,201	325,822
Goldman Sachs Group, Inc.	Corporate Bond, 1/15/2012 maturity date, \$325,000 par value	346,083	325,429
Credit Suisse New York	Corporate Bond, 7/2/2012 maturity date, \$320,000 par value	333,232	323,952
Valero Energy Corp.	Corporate Bond, 6/15/2013 maturity date, \$300,000 par value	319,728	314,033
AEP Texas North Company	Corporate Bond, 3/1/2013 maturity date, \$300,000 par value	319,620	313,187
Prudential Financial, Inc.	Corporate Bond, 1/15/2013 maturity date, \$300,000 par value	319,905	310,589
American Express	Corporate Bond, 10/17/2012 maturity date, \$300,000 par value	316,932	310,013
Nordea Bank AB	Corporate Bond, 11/30/2012 maturity date, \$300,000 par value	317,316	308,243
Open Text Corporation	Common Stock, 6,000 shares	309,074	306,840
Citigroup, Inc.	Corporate Bond, 4/11/2013 maturity date, \$300,000 par value	319,632	306,277
Telefonica Emisionessau	Corporate Bond, 2/4/2013 maturity date, \$300,000 par value	320,724	305,030
Reed Elsevier Capital Company	Corporate Bond, 6/15/2012 maturity date, \$300,000 par value	310,994	304,904
City National Corp.	Corporate Bond, 2/15/2013 maturity date, \$300,000 par value	316,512	304,706
Anheuser-Busch Companies, LLC	Corporate Bond, 3/15/2012 maturity date, \$300,000 par value	329,538	303,620
Thermo Fisher Scientific	Corporate Bond, 12/28/2012 maturity date, \$300,000 par value	305,823	303,601
ERP Operating LP	Corporate Bond, 3/15/2012 maturity date, \$300,000 par value	324,315	303,053
Vodafone Group PLC	Corporate Bond, 2/27/2012 maturity date, \$300,000 par value	317,340	302,046
Coca-Cola Enterprises, Inc.	Corporate Bond, 2/1/2012 maturity date, \$300,000 par value	334,870	301,761
General Mills, Inc.	Corporate Bond, 2/15/2012 maturity date, \$300,000 par value	322,818	301,740
Capital One Financial	Corporate Bond, 2/21/2012 maturity date, \$300,000 par value	311,196	301,046
South Carolina St Public Service Authority	Municipal Bond, 7/1/2013 maturity date, \$300,000 par value	300,000	300,465

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
DTE Energy Company	Corporate Bond, 6/3/2013 maturity date, \$300,000 par value	300,000	299,693
Prudential PLC	Cash Equivalent, 8/1/2012 maturity date, 300,000 shares	298,198	298,198
British Telecom PLC	Corporate Bond, 1/15/2013 maturity date, \$275,000 par value	293,013	284,720
Trimble Navigation Ltd.	Common Stock, 6,400 shares	223,374	277,760
ARM Holdings PLC	Common Stock, 9,800 shares	243,613	271,166
Autodesk, Inc.	Common Stock, 8,700 shares	238,483	263,871
Ralph Lauren Corp.	Common Stock, 1,900 shares	251,029	262,352
Factset Research Systems Inc.	Common Stock, 3,000 shares	258,012	261,840
ERAC USA Finance Company	Corporate Bond, 7/1/2013 maturity date, \$250,000 par value	253,637	254,217
Goldman Sachs Group, Inc.	Corporate Bond, 8/1/2012 maturity date, \$247,000 par value	257,004	248,488
UBS AG Stamford CT	Corporate Bond, 8/12/2013 maturity date, \$250,000 par value	252,473	247,771
The Middleby Corporation	Common Stock, 2,600 shares	192,026	244,504
Northeast Utilities	Corporate Bond, 4/1/2012 maturity date, \$240,000 par value	258,917	243,396
Apple Inc.	Common Stock, 600 shares	225,548	243,000
Akamai Technologies, Inc.	Common Stock, 7,300 shares	159,575	235,644
Ethan Allen Interiors Inc.	Common Stock, 9,700 shares	149,581	229,987
Western Union Co.	Corporate Bond, 3/7/2013 maturity date, \$225,000 par value	225,000	224,972
Plantronics, Inc.	Common Stock, 5,900 shares	192,415	210,276
ONCOR Electric Delivery	Corporate Bond, 5/1/2012 maturity date, \$200,000 par value	215,858	203,275
Garmin Ltd.	Common Stock, 5,100 shares	159,761	203,031
Landstar System, Inc.	Common Stock, 4,200 shares	161,068	201,264
ANZ National (Intl) Ltd.	Corporate Bond, 4/2/2012 maturity date, \$200,000 par value	206,754	201,139
Yahoo! Inc.	Common Stock, 12,000 shares	161,214	193,560
Cabelas Inc.	Common Stock, 7,300 shares	158,309	185,566
Seagate Technology PLC	Common Stock, 11,100 shares	123,853	182,040
Microchip Technology Inc.	Common Stock, 4,500 shares	141,282	164,835
Varian Medical Systems, Inc.	Common Stock, 2,400 shares	132,427	161,112

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
Corporate Executive Board Company	Common Stock, 4,100 shares	131,557	156,210
TW Telecom Inc.	Common Stock, 7,900 shares	143,477	153,102
Royal Caribbean Cruises Ltd.	Common Stock, 5,800 shares	141,951	143,666
Gentex Corporation	Common Stock, 4,800 shares	115,900	142,032
Intuitive Surgical, Inc.	Common Stock, 300 shares	102,445	138,903
Select Comfort Corporation	Common Stock, 6,100 shares	84,571	132,309
ViaSat, Inc.	Common Stock, 2,300 shares	78,345	106,076
Dolby Laboratories, Inc.	Common Stock, 3,200 shares	106,200	97,632
Dreamworks Animation SKG, Inc.	Common Stock, 5,800 shares	113,982	96,251
The Cheesecake Factory, Inc.	Common Stock, 3,000 shares	80,736	88,050
Noble Corporation	Common Stock, 2,900 shares	90,759	87,638
Paychex, Inc.	Common Stock, 2,900 shares	76,665	87,319
Brady Corporation	Common Stock, 2,600 shares	70,152	82,082
Advanced Micro Devices, Inc.	Common Stock, 14,800 shares	90,554	79,920
Janus Capital Group Inc.	Common Stock, 12,600 shares	80,923	79,506
Lincoln National Corporation	Common Stock, 3,800 shares	80,302	73,796
E Trade Financial Corporation	Common Stock, 7,300 shares	81,288	58,108
Nutrisystem Inc.	Common Stock, 2,800 shares	34,519	36,204
JetBlue Airways Corporation	Common Stock, 5,200 shares	22,622	27,040
Aviat Networks, Inc.	Common Stock, 8,000 shares	<u>23,397</u>	<u>14,640</u>
Total Investments		167,025,525	160,963,088
Cash	Cash	<u>21,673</u>	<u>21,673</u>
		<u>\$ 167,047,198</u>	<u>\$ 160,984,761</u>

* Indicates party-in-interest to the Plan.

** Indicates party-in-interest to the Plan prior to December 15, 2010.

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, 2011

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Eaton Vance	Eaton Vance Institutional Senior Loan Fund	\$ 6,300,000	\$ 6,536,158
Silver Tower US Fund	Commercial Paper, 9/14/2011 maturity date, \$1,000,000 par value	1,000,000	1,000,000
Arabella Finance Ltd.	Commercial Paper, 8/12/2011 maturity date, \$1,000,000 par value	999,959	1,000,000
Silver Tower US Fund	Commercial Paper, 9/21/2011 maturity date, \$1,000,000 par value	999,933	999,936
Autobahn Funding Company	Commercial Paper, 12/22/2011 maturity date, \$750,000 par value	750,000	750,000
Autobahn Funding Company	Commercial Paper, 12/23/2011 maturity date, \$750,000 par value	750,000	750,000
BG Energy Finance Inc.	Commercial Paper, 11/10/2011 maturity date, \$750,000 par value	750,000	750,000
ENI Finance USA Inc.	Commercial Paper, 12/22/2011 maturity date, \$750,000 par value	750,000	750,000
ENI Finance USA Inc.	Commercial Paper, 12/23/2011 maturity date, \$750,000 par value	750,000	750,000
Toyota Motor Credit Corp.	Corporate Bond, 10/25/2011 maturity date, \$686,000 par value	701,440	686,000
Thermo Fisher Scientific	Corporate Bond, 12/28/2012 maturity date, \$600,000 par value	608,976	612,150
Autobahn Funding Company	Commercial Paper, 12/20/2011 maturity date, \$600,000 par value	600,000	600,000
Autobahn Funding Company	Commercial Paper, 12/21/2011 maturity date, \$600,000 par value	600,000	600,000
ENI Finance USA Inc.	Commercial Paper, 12/20/2011 maturity date, \$600,000 par value	600,000	600,000
ENI Finance USA Inc.	Commercial Paper, 12/21/2011 maturity date, \$600,000 par value	600,000	600,000
Santander Company	Corporate Bond, 4/19/2011 maturity date, \$300,000 par value	300,000	300,000
Arabella Finance Ltd.	Commercial Paper, 4/21/2011 maturity date, \$250,000 par value	249,931	250,000

Arkansas Best Corporation Pension Plan
EIN 71-0673405 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2011

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 & Company	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	\$ 23,867,392	\$ –	\$ –	\$ –	\$ 23,867,392	\$ –
Wells Fargo & Company	Single transaction purchase in the security: Wells Fargo Advantage Prime Investment Money Market Fund	11,603,842	–	–	–	11,603,842	–
Vanguard	Single transaction sale in the security: Vanguard Total Bond Market Fund	–	23,867,392	–	23,663,856	23,867,392	203,536
Vanguard	Single transaction sale in the security: Vanguard Institutional Index Fund	–	11,603,842	–	11,341,637	11,603,842	262,205
* State Street Global Markets, LLC	Series of purchases in the same security: State Street Institutional Liquid Reserves Fund	25,953,039	–	–	–	25,953,039	–
* State Street Global Markets, LLC	Series of sales in the same security: State Street Institutional Liquid Reserves Fund	–	25,675,875	–	25,675,875	25,675,875	–
Wells Fargo & Company	Series of purchases in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	12,225,385	–	–	–	12,225,385	–
Wells Fargo & Company	Series of sales in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	–	27,413,032	–	27,413,032	27,413,032	–

Arkansas Best Corporation Pension Plan
EIN 71-0673405 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2011

Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Vanguard	Series of purchases in the same security: Vanguard Mid Cap Index Fund	\$ 9,212,065	\$ –	\$ –	\$ –	\$ 9,212,065	\$ –
Eaton Vance	Series of purchases in the same security: Eaton Vance Senior Institutional Bank Loan Fund	6,405,789		–	6,405,355	6,405,355	–
Eaton Vance	Series of sales in the same security: Eaton Vance Senior Institutional Bank Loan Fund	–	6,536,158	–	6,405,355	6,536,158	130,803
Vanguard	Series of purchases in the same security: Vanguard Small Cap Index Fund	233,471	–	–	–	233,471	–
Vanguard	Series of sales in the same security: Vanguard Small Cap Index Fund	–	14,057,950	–	13,613,826	14,057,950	444,124

* Indicates party-in-interest to the Plan.

Supplemental Schedules

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
<u>Investments</u>			
Vanguard	Vanguard Institutional Index Fund, 436,282 shares	\$ 49,761,966	\$ 50,189,926
** Wells Fargo & Company	Wells Fargo Advantage Prime Investment Money Market Fund, 20,314,885 shares	20,314,885	20,314,885
Vanguard	Vanguard FTSE All World Ex US Index Fund, 230,538 shares	21,591,177	17,919,723
Vanguard	Vanguard Small Cap Index Fund 507,589 shares	17,562,809	16,948,386
Vanguard	Vanguard Mid Cap Index Fund, 419,097 shares	9,212,065	8,252,017
Eaton Vance	Eaton Vance Floating Rate Fund, 740,454 shares	6,515,996	6,523,399
DFA Securities LLC	DFA Emerging Markets Value Portfolio, 170,690 shares	6,015,410	4,431,101
* State Street Global Markets, LLC	State Street Institutional Liquid Reserves Fund, 1,201,596 shares	1,201,596	1,201,596
Southern California St Public Power	Municipal Bond, 7/1/2012 maturity date, \$1,000,000 par value	1,000,000	1,002,600
Macquarie Bank LTD	Corporate Bond, 1/20/2012 maturity date, \$1,000,000 par value	1,020,069	1,000,008
Bank of New York Mellon	Corporate Bond, 4/1/2013 maturity date, \$900,000 par value	974,916	938,750
General Electric Capital Corp.	Corporate Bond, 10/19/2012, maturity date, \$900,000 par value	958,104	931,476
Capital One Financial Corp.	Corporate Bond, 2/15/2016 maturity date, \$750,000 par value	810,469	789,644
Svenska Handelsbanken AB	Corporate Bond, 9/14/2012 maturity date, \$717,000 par value	734,760	723,781
Rabobank Nederland	Corporate Bond, 8/17/2012 maturity date, \$700,000 par value	722,316	706,536
University of California	Municipal Bond, 5/15/2050 maturity date, \$665,000 par value	665,000	674,889
US Bancorp	Corporate Bond, 6/14/2013 maturity date, \$650,000 par value	660,608	660,603
Barclays Bank PLC	Corporate Bond, 1/23/2013 maturity date, \$650,000 par value	669,695	647,228
Bank One Corp.	Corporate Bond, 1/30/2013 maturity date, \$625,000 par value	664,431	646,247
Kentucky St Property & Buildings	Municipal Bond, 10/1/2012 maturity date, \$600,000 par value	629,112	617,736

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
Deutsche Bank AG London	Corporate Bond, 5/20/2013 maturity date, \$600,000 par value	644,520	613,322
New York State Urban Development Corp.	Municipal Bond, 12/15/2012 maturity date, \$600,000 par value	600,000	606,882
Metlife Institutional Funding	Corporate Bond, 3/27/2012 maturity date, \$600,000 par value	600,000	599,942
American Honda Finance	Corporate Bond, 4/2/2013 maturity date, \$550,000 par value	587,801	569,430
PACCAR, Inc.	Corporate Bond, 2/15/2012 maturity date, \$509,000 par value	548,885	512,140
IBM Corp.	Corporate Bond, 11/29/2012 maturity date, \$495,000 par value	518,168	511,860
Bank of Nova Scotia	Corporate Bond, 1/22/2013 maturity date, \$500,000 par value	513,395	506,832
Nationwide Bldg Society	Corporate Bond, 8/17/2012 maturity date, \$500,000 par value	513,790	505,523
Westpac Securities Nz Ltd	Corporate Bond, 5/25/2012 maturity date, \$500,000 par value	510,210	503,058
BP Capital Markets PLC	Corporate Bond, 3/10/2012 maturity date, \$500,000 par value	503,310	502,293
New Jersey St Economic Development Authority	Municipal Bond, 9/1/2012, maturity date, \$500,000 par value	500,000	501,690
BNP Paribas	Corporate Bond, 6/11/2012 maturity date, \$500,000 par value	505,029	493,520
Royal Bank of Scotland PLC	Corporate Bond, 8/23/2013 maturity date, \$500,000 par value	505,490	486,431
Principal Life, Inc.	Corporate Bond, 4/24/2013 maturity date, \$455,000 par value	491,537	477,376
TIJX Companies, Inc.	Common Stock, 7,000 shares	376,842	451,850
Edwards Lifesciences Corporation	Common Stock, 6,200 shares	423,622	438,340
Intuit Inc.	Common Stock, 8,100 shares	335,867	425,979
UBS AG Stamford CT	Corporate Bond, 1/8/2013 maturity date, \$422,000 par value	429,486	424,443
Travelers Companies, Inc.	Corporate Bond, 6/15/2012 maturity date, \$350,000 par value	375,627	356,752
Eaton Corporation	Common Stock, 7,900 shares	321,255	343,887
Limited Brands, Inc.	Common Stock, 8,500 shares	303,667	342,975
Nordea Bank AB	Corporate Bond, 11/13/2012 maturity date, \$340,000 par value	349,551	342,255
Morgan Stanley	Corporate Bond, 11/2/2012 maturity date, \$336,000 par value	355,968	337,013

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
Hewlett Packard Co.	Corporate Bond, 3/1/2013 maturity date, \$325,000 par value	343,499	334,246
Plexus Corp.	Common Stock, 11,900 shares	304,201	325,822
Goldman Sachs Group, Inc.	Corporate Bond, 1/15/2012 maturity date, \$325,000 par value	346,083	325,429
Credit Suisse New York	Corporate Bond, 7/2/2012 maturity date, \$320,000 par value	333,232	323,952
Valero Energy Corp.	Corporate Bond, 6/15/2013 maturity date, \$300,000 par value	319,728	314,033
AEP Texas North Company	Corporate Bond, 3/1/2013 maturity date, \$300,000 par value	319,620	313,187
Prudential Financial, Inc.	Corporate Bond, 1/15/2013 maturity date, \$300,000 par value	319,905	310,589
American Express	Corporate Bond, 10/17/2012 maturity date, \$300,000 par value	316,932	310,013
Nordea Bank AB	Corporate Bond, 11/30/2012 maturity date, \$300,000 par value	317,316	308,243
Open Text Corporation	Common Stock, 6,000 shares	309,074	306,840
Citigroup, Inc.	Corporate Bond, 4/11/2013 maturity date, \$300,000 par value	319,632	306,277
Telefonica Emisionessau	Corporate Bond, 2/4/2013 maturity date, \$300,000 par value	320,724	305,030
Reed Elsevier Capital Company	Corporate Bond, 6/15/2012 maturity date, \$300,000 par value	310,994	304,904
City National Corp.	Corporate Bond, 2/15/2013 maturity date, \$300,000 par value	316,512	304,706
Anheuser-Busch Companies, LLC	Corporate Bond, 3/15/2012 maturity date, \$300,000 par value	329,538	303,620
Thermo Fisher Scientific	Corporate Bond, 12/28/2012 maturity date, \$300,000 par value	305,823	303,601
ERP Operating LP	Corporate Bond, 3/15/2012 maturity date, \$300,000 par value	324,315	303,053
Vodafone Group PLC	Corporate Bond, 2/27/2012 maturity date, \$300,000 par value	317,340	302,046
Coca-Cola Enterprises, Inc.	Corporate Bond, 2/1/2012 maturity date, \$300,000 par value	334,870	301,761
General Mills, Inc.	Corporate Bond, 2/15/2012 maturity date, \$300,000 par value	322,818	301,740
Capital One Financial	Corporate Bond, 2/21/2012 maturity date, \$300,000 par value	311,196	301,046
South Carolina St Public Service Authority	Municipal Bond, 7/1/2013 maturity date, \$300,000 par value	300,000	300,465

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
DTE Energy Company	Corporate Bond, 6/3/2013 maturity date, \$300,000 par value	300,000	299,693
Prudential PLC	Cash Equivalent, 8/1/2012 maturity date, 300,000 shares	298,198	298,198
British Telecom PLC	Corporate Bond, 1/15/2013 maturity date, \$275,000 par value	293,013	284,720
Trimble Navigation Ltd.	Common Stock, 6,400 shares	223,374	277,760
ARM Holdings PLC	Common Stock, 9,800 shares	243,613	271,166
Autodesk, Inc.	Common Stock, 8,700 shares	238,483	263,871
Ralph Lauren Corp.	Common Stock, 1,900 shares	251,029	262,352
Factset Research Systems Inc.	Common Stock, 3,000 shares	258,012	261,840
ERAC USA Finance Company	Corporate Bond, 7/1/2013 maturity date, \$250,000 par value	253,637	254,217
Goldman Sachs Group, Inc.	Corporate Bond, 8/1/2012 maturity date, \$247,000 par value	257,004	248,488
UBS AG Stamford CT	Corporate Bond, 8/12/2013 maturity date, \$250,000 par value	252,473	247,771
The Middleby Corporation	Common Stock, 2,600 shares	192,026	244,504
Northeast Utilities	Corporate Bond, 4/1/2012 maturity date, \$240,000 par value	258,917	243,396
Apple Inc.	Common Stock, 600 shares	225,548	243,000
Akamai Technologies, Inc.	Common Stock, 7,300 shares	159,575	235,644
Ethan Allen Interiors Inc.	Common Stock, 9,700 shares	149,581	229,987
Western Union Co.	Corporate Bond, 3/7/2013 maturity date, \$225,000 par value	225,000	224,972
Plantronics, Inc.	Common Stock, 5,900 shares	192,415	210,276
ONCOR Electric Delivery	Corporate Bond, 5/1/2012 maturity date, \$200,000 par value	215,858	203,275
Garmin Ltd.	Common Stock, 5,100 shares	159,761	203,031
Landstar System, Inc.	Common Stock, 4,200 shares	161,068	201,264
ANZ National (Intl) Ltd.	Corporate Bond, 4/2/2012 maturity date, \$200,000 par value	206,754	201,139
Yahoo! Inc.	Common Stock, 12,000 shares	161,214	193,560
Cabelas Inc.	Common Stock, 7,300 shares	158,309	185,566
Seagate Technology PLC	Common Stock, 11,100 shares	123,853	182,040
Microchip Technology Inc.	Common Stock, 4,500 shares	141,282	164,835
Varian Medical Systems, Inc.	Common Stock, 2,400 shares	132,427	161,112

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2011

Identity of Issuer	Description of Investment	Cost	Current Value
Corporate Executive Board Company	Common Stock, 4,100 shares	131,557	156,210
TW Telecom Inc.	Common Stock, 7,900 shares	143,477	153,102
Royal Caribbean Cruises Ltd.	Common Stock, 5,800 shares	141,951	143,666
Gentex Corporation	Common Stock, 4,800 shares	115,900	142,032
Intuitive Surgical, Inc.	Common Stock, 300 shares	102,445	138,903
Select Comfort Corporation	Common Stock, 6,100 shares	84,571	132,309
ViaSat, Inc.	Common Stock, 2,300 shares	78,345	106,076
Dolby Laboratories, Inc.	Common Stock, 3,200 shares	106,200	97,632
Dreamworks Animation SKG, Inc.	Common Stock, 5,800 shares	113,982	96,251
The Cheesecake Factory, Inc.	Common Stock, 3,000 shares	80,736	88,050
Noble Corporation	Common Stock, 2,900 shares	90,759	87,638
Paychex, Inc.	Common Stock, 2,900 shares	76,665	87,319
Brady Corporation	Common Stock, 2,600 shares	70,152	82,082
Advanced Micro Devices, Inc.	Common Stock, 14,800 shares	90,554	79,920
Janus Capital Group Inc.	Common Stock, 12,600 shares	80,923	79,506
Lincoln National Corporation	Common Stock, 3,800 shares	80,302	73,796
E Trade Financial Corporation	Common Stock, 7,300 shares	81,288	58,108
Nutrisystem Inc.	Common Stock, 2,800 shares	34,519	36,204
JetBlue Airways Corporation	Common Stock, 5,200 shares	22,622	27,040
Aviat Networks, Inc.	Common Stock, 8,000 shares	<u>23,397</u>	<u>14,640</u>
Total Investments		167,025,525	160,963,088
Cash	Cash	<u>21,673</u>	<u>21,673</u>
		<u>\$ 167,047,198</u>	<u>\$ 160,984,761</u>

* Indicates party-in-interest to the Plan.

** Indicates party-in-interest to the Plan prior to December 15, 2010.

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, 2011

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Eaton Vance	Eaton Vance Institutional Senior Loan Fund	\$ 6,300,000	\$ 6,536,158
Silver Tower US Fund	Commercial Paper, 9/14/2011 maturity date, \$1,000,000 par value	1,000,000	1,000,000
Arabella Finance Ltd.	Commercial Paper, 8/12/2011 maturity date, \$1,000,000 par value	999,959	1,000,000
Silver Tower US Fund	Commercial Paper, 9/21/2011 maturity date, \$1,000,000 par value	999,933	999,936
Autobahn Funding Company	Commercial Paper, 12/22/2011 maturity date, \$750,000 par value	750,000	750,000
Autobahn Funding Company	Commercial Paper, 12/23/2011 maturity date, \$750,000 par value	750,000	750,000
BG Energy Finance Inc.	Commercial Paper, 11/10/2011 maturity date, \$750,000 par value	750,000	750,000
ENI Finance USA Inc.	Commercial Paper, 12/22/2011 maturity date, \$750,000 par value	750,000	750,000
ENI Finance USA Inc.	Commercial Paper, 12/23/2011 maturity date, \$750,000 par value	750,000	750,000
Toyota Motor Credit Corp.	Corporate Bond, 10/25/2011 maturity date, \$686,000 par value	701,440	686,000
Thermo Fisher Scientific	Corporate Bond, 12/28/2012 maturity date, \$600,000 par value	608,976	612,150
Autobahn Funding Company	Commercial Paper, 12/20/2011 maturity date, \$600,000 par value	600,000	600,000
Autobahn Funding Company	Commercial Paper, 12/21/2011 maturity date, \$600,000 par value	600,000	600,000
ENI Finance USA Inc.	Commercial Paper, 12/20/2011 maturity date, \$600,000 par value	600,000	600,000
ENI Finance USA Inc.	Commercial Paper, 12/21/2011 maturity date, \$600,000 par value	600,000	600,000
Santander Company	Corporate Bond, 4/19/2011 maturity date, \$300,000 par value	300,000	300,000
Arabella Finance Ltd.	Commercial Paper, 4/21/2011 maturity date, \$250,000 par value	249,931	250,000