

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1969</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1969</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; include room or suite number (employer, if for a single-employer plan) <u>ARKANSAS BEST CORPORATION</u> <u>P.O. BOX 10048</u> <u>3801 OLD GREENWOOD ROAD</u> <u>FORT SMITH, AR 72917-0048</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>71-0673405</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>479-785-6000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>484120</u></td> </tr> </table>	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>	
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	Filed with authorized/valid electronic signature. Signature of plan administrator	10/15/2013 Date	ERIN K. GATTIS Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/15/2013 Date	J. LAVON MORTON Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 2803
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 1726	
b Retired or separated participants receiving benefits.....	6b 258	
c Other retired or separated participants entitled to future benefits.....	6c 569	
d Subtotal. Add lines 6a , 6b , and 6c	6d 2553	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 112	
f Total. Add lines 6d and 6e	6f 2665	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ 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 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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>2012</u>	
2 Assets:	
a Market value	2a <u>173986443</u>
b Actuarial value	2b <u>173986443</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>372</u> <u>17442836</u>
b For terminated vested participants.....	3b <u>579</u> <u>15686109</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>6048204</u>
(2) Vested benefits.....	3c(2) <u>144521067</u>
(3) Total active	3c(3) <u>1852</u> <u>150569271</u>
d Total	3d <u>2803</u> <u>183698216</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>6.74 %</u>
6 Target normal cost.....	6 <u>6834405</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>10/10/2013</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>TRANSAMERICA</u>		<u>508-903-6016</u>
Firm name		Telephone number (including area code)
<u>24 PRIME PARK WAY, SUITE 400</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) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	21540014
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		11116986
9	Amount remaining (line 7 minus line 8)	0	10423028
10	Interest on line 9 using prior year's actual return of <u>-0.97</u> %	0	-101103
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		10304101
b	Interest on (a) using prior year's effective interest rate of <u>5.97</u> % except as otherwise provided (see instructions)		-99950
c	Total available at beginning of current plan year to add to prefunding balance		10204151
d	Portion of (c) to be added to prefunding balance		10204151
12	Other reductions in balances due to elections or deemed elections	0	11868028
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	8658048

Part III Funding Percentages			
14	Funding target attainment percentage	14	90.00 %
15	Adjusted funding target attainment percentage	15	90.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	83.59 %
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
04/02/2012	5100000				
04/15/2013	3000000				
05/31/2013	6000000				
09/12/2013	7800000				
09/16/2013	1000000				
			Totals ►	18(b)	22900000 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	21127710
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ 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 subject to 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	6834405	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	18369821	4362732	
	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month <u>06</u> Day <u>20</u> Year <u>2013</u>) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	11197137	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	4747704	4747704
36 Additional cash requirement (line 34 minus line 35)	36	6449433	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	21127710	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	14678277	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	4747704	
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 an election was made to use PRA 2010 funding relief for this plan:			
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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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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)

DIVERSIFIED RETIREMENT COPORATION

13-3689044

(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?
11 12 15 38 50 59 61 62 63 64	RECORDKEEPER	0	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

NATIONAL FINANCIAL SERVICES

04-3523567

(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?
33 71	SECURITIES BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	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 II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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
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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	17800000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	263854	84633
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	21814679	
(2) U.S. Government securities.....	1c(2)	3704262	21550690
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	22871610	16864674
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	8307985	10654783
(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)	104264552	129841863
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		2228522

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	174148615	199025165

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	174148615	199025165
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	22900000	
(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)		22900000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11773	
(B) U.S. Government securities	2b(1)(B)	93476	
(C) Corporate debt instruments	2b(1)(C)	607657	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	79329	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		792235
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	162256	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2713094	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2875350
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	57918621	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	58602465	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-683844
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	2252909	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2252909

		(a) Amount	(b) Total
(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)		14272064
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		42408714

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17225763	
(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)		17225763
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)	306401	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		306401
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		17532164

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		24876550
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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

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.).....

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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
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.			

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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	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	<u>0</u>
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): <u>13-3689044</u>		
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	<u>105</u>

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
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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
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 71.0% Investment-Grade Debt: 22.0% High-Yield Debt: _____% Real Estate: _____% Other: 7.0%

- 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 line 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Independent Auditor's Report and Financial Statements

December 31, 2012 and 2011



Arkansas Best Corporation Pension Plan

December 31, 2012 and 2011

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Independent Auditor's Report

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

We have audited the accompanying financial statements of Arkansas Best Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2012 and 2011, and the changes in its financial status for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental schedules are presented for the purpose of additional analysis and are not a required part of the 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*. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

BKD, LLP

Fort Smith, Arkansas
October 14, 2013
Federal Employer Identification Number: 44-0160260

Arkansas Best Corporation Pension Plan
Statements of Net Assets Available for Benefits
December 31, 2012 and 2011

Assets

	<u>2012</u>	<u>2011</u>
Cash	\$ —	\$ 21,673
Investments, At Fair Value		
Arkansas Best Pension Trust	<u>181,140,532</u>	<u>160,963,088</u>
Receivables		
Employer contributions	17,800,000	3,000,000
Accrued interest, dividends and other	<u>84,633</u>	<u>263,854</u>
Total receivables	<u>17,884,633</u>	<u>3,263,854</u>
Net Assets Available for Benefits	<u>\$ 199,025,165</u>	<u>\$ 164,248,615</u>

Arkansas Best Corporation Pension Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2012 and 2011

	2012	2011
Contributions		
Employer	\$ <u>32,800,000</u>	\$ <u>3,000,000</u>
Deductions		
Benefits paid directly to participants	17,225,763	17,303,700
Administrative expenses	<u>306,401</u>	<u>131,698</u>
Total deductions	<u>17,532,164</u>	<u>17,435,398</u>
Net Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	15,841,129	(5,550,316)
Interest and dividends	<u>3,667,585</u>	<u>3,883,692</u>
Net investment income (loss)	<u>19,508,714</u>	<u>(1,666,624)</u>
Net Increase (Decrease)	34,776,550	(16,102,022)
Net Assets Available for Benefits, Beginning of Year	<u>164,248,615</u>	<u>180,350,637</u>
Net Assets Available for Benefits, End of Year	\$ <u>199,025,165</u>	\$ <u>164,248,615</u>

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

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 Arkansas Best Corporation, 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 2012 and 2011, Diversified Retirement Corporation was the Plan’s actuary and State Street Bank and Trust Company was the Plan trustee.

Eligibility

Prior to January 1, 2006, an employee was eligible to participate in the Plan on the later of the date the employee attained age 21 or completed 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 at the election of the Plan Sponsor. Certain contributions were not accrued in the December 31, 2011 statement of net assets available for benefits because in recent years the Company had not consistently made contributions to the Plan to establish a pattern of making payments after the Plan’s year-end pursuant to an established funding policy that attributes such subsequent payments to the preceding plan year. The contributions made for the 2012 and 2011 Plan years satisfied the contributions required to meet the minimum funding requirements of the PPA.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

Vesting

Plan participants who were 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.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

- c. Other vested benefits insured by the PBGC up to the applicable limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

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

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of Arkansas Best Corporation, 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 mortgage-backed securities, corporate debt securities, U.S. Treasury instruments, municipal debt securities, asset-backed securities and other fixed income securities, for which quoted prices in active markets are not available, fair value is established by a pricing service using inputs derived from observable market data. See *Note 4* for discussion of fair value measurements.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The administrative expenses paid by the Plan are PBGC insurance premiums. Fees paid by the Plan for securities brokerage and investment management services are included in net appreciation (depreciation) in fair value of investments. 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, 2012 and 2011. In accordance with the IRS timeline, the Plan applied for a new determination letter prior to January 31, 2011.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

Note 3: Investments

At December 31, 2012 and 2011, the Plan's assets were held in the Arkansas Best Pension Trust (the "Trust") by State Street Bank and Trust Company.

The fair value of the Plan's investments at December 31, 2012 and 2011, were as follows:

	2012	2011
Mutual funds	\$ 129,841,863	\$ 125,781,032
Income securities	40,643,886	26,874,071
Mid-Cap U.S. equity securities	<u>10,654,783</u>	<u>8,307,985</u>
	<u>\$ 181,140,532</u>	<u>\$ 160,963,088</u>

During the years ended December 31, 2012 and 2011, 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:

	2012	2011
Mutual funds	\$ 14,272,064	\$ (5,675,731)
Income securities	1,288	(918,105)
Mid-Cap U.S. equity securities	<u>1,567,777</u>	<u>1,043,520</u>
	<u>\$ 15,841,129</u>	<u>\$ (5,550,316)</u>

The following table presents the fair value of the Plan's net assets held in trust at December 31, 2012 and 2011, that represent 5% or more of net assets available for benefits.

	2012	2011
Vanguard Institutional Index Fund	\$ 58,209,703	\$ 50,189,926
Vanguard Small Cap Index Fund	20,043,430	16,948,386
Vanguard FTSE All World Ex US Index Fund	11,629,291	17,919,723
First Eagle Overseas Fund	11,359,262	—
Vanguard Mid Cap Index Fund	9,572,969	8,252,017
Wells Fargo Advantage Prime Investment Money Market Fund	4,530,932	20,341,885

Interest and dividends realized on the Plan's investments for the years ended December 31, 2012 and 2011, were \$3,667,585 and \$3,883,692, respectively.

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

Note 4: Fair Value of Plan Assets

Fair value is 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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- 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.

Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements are classified at December 31, 2012 and 2011:

	Fair Value	2012 Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds				
Large cap U.S. equity	\$ 58,209,703	\$ 58,209,703	\$ —	\$ —
Money market	5,578,073	5,578,073	—	—
Small cap U.S. equity	20,043,430	20,043,430	—	—
International equity	20,046,343	20,046,343	—	—
Emerging market equity	9,147,336	9,147,336	—	—
Mid cap U.S. equity	9,572,969	9,572,969	—	—
Floating rate loans	7,244,009	7,244,009	—	—
Income securities ⁽¹⁾	40,643,886	—	40,643,886	—
Mid cap U.S. equity securities	<u>10,654,783</u>	<u>10,654,783</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 181,140,532</u>	<u>\$ 140,496,646</u>	<u>\$ 40,643,886</u>	<u>\$ —</u>

- (1) Level 2 investments include mortgage-backed securities (33%), corporate debt securities (33%), U.S. Treasury instruments (22%), municipal debt securities (6%), asset-backed securities (5%) and other income securities (1%).

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

	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	21,516,480	21,516,480	—	—
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 ⁽²⁾	26,874,071	—	26,874,071	—
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>\$ 134,089,017</u>	<u>\$ 26,874,071</u>	<u>\$ —</u>

(2) Level 2 investments include corporate debt securities (82%), municipal debt securities (14%), asset-backed securities (3%) and other income securities (1%).

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2012. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Investments

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 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 mortgage-backed securities, corporate debt securities, U.S. Treasury instruments, municipal debt securities, asset-backed securities and other fixed income 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, 2012 and 2011

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, 2012 and 2011 based on the actuarial valuation report dated January 1, 2013 and 2012, respectively:

	2012	2011
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 16,895,340	\$ 16,620,756
Other participants	<u>156,419,544</u>	<u>154,356,327</u>
	173,314,884	170,977,083
Nonvested benefits	<u>5,354,980</u>	<u>5,710,295</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 178,669,864</u>	<u>\$ 176,687,378</u>

Vested benefits of other participants include employees' contributions and interest earned for active participants of \$10,371,031 and \$11,010,481, respectively, at December 31, 2012 and 2011. 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, 2012 and 2011 were as follows:

	2012	2011
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 176,687,378</u>	<u>\$ 174,408,599</u>
Increase (decrease) during the year attributable to:		
Actuarial assumption changes	63,542	276,566
Benefits accrued and actuarial experience	6,527,442	6,862,442
Interest accumulated	12,617,265	12,443,471
Benefits paid	<u>(17,225,763)</u>	<u>(17,303,700)</u>
Net increase	<u>1,982,486</u>	<u>2,278,779</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 178,669,864</u>	<u>\$ 176,687,378</u>

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

Significant assumptions underlying the actuarial computations were:

- Discount rate: Based on assumed rate of return on investments of 7.50% for December 31, 2012 and 2011, 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

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons. The Company provides certain administrative services at no cost to the Plan.

In addition to the Company and its subsidiaries, the following have been identified as having party-in-interest transactions with the Plan:

- The Plan holds investments in the State Street Institutional Liquid Reserves Fund administered by State Street Global Markets, LLC, an affiliate of State Street Corporation. The Plan's trustee and custodian, State Street Bank and Trust Company, is also an affiliate of State Street Corporation.
- National Financial Services provides securities brokerage services to the Plan.

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>2012</u>	<u>2011</u>
Net assets available for benefits per the financial statements	\$ 199,025,165	\$ 164,248,615
Additional employer contributions receivable accrued on Form 5500	<u>—</u>	<u>9,900,000</u>
Net assets available for benefits per Form 5500	<u>\$ 199,025,165</u>	<u>\$ 174,148,615</u>

Arkansas Best Corporation Pension Plan

Notes to Financial Statements

December 31, 2012 and 2011

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

	<u>2012</u>	<u>2011</u>
Employer contributions per the financial statements	\$ 32,800,000	\$ 3,000,000
Employer contributions receivable accrued on Form 5500 - prior year	(9,900,000)	—
Additional employer contributions receivable accrued on Form 5500 - current year	<u>—</u>	<u>9,900,000</u>
Employer contributions per the Form 5500	<u>\$ 22,900,000</u>	<u>\$ 12,900,000</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 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 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, 2012 and 2011

Note 10: Subsequent Events

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

In January 2013, Diversified Retirement Corporation changed its name to Transamerica Retirement Solutions Corporation.

In June 2013, the Company amended the Plan to freeze the participants' final average compensation and years of credited service as of July 1, 2013. The Plan amendment did not impact the vested benefits of retirees, former employees or beneficiaries whose benefits have not yet been paid from 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, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Vanguard	Vanguard Institutional Index Fund, 445,983 shares	\$ 51,440,871	\$ 58,209,703
Vanguard	Vanguard Small Cap Index Fund 517,116 shares	17,315,710	20,043,430
Vanguard	Vanguard FTSE All World Ex US Index Fund, 130,067 shares	10,262,464	11,629,291
First Eagle Overseas	First Eagle Overseas Fund, 508,017 shares	11,376,168	11,359,262
Vanguard	Vanguard Mid Cap Index Fund, 425,087 shares	8,386,733	9,572,969
Eaton Vance	Eaton Vance Floating Rate Fund, 794,299 shares	7,008,017	7,244,009
DFA Securities LLC	DFA Emerging Markets Value Portfolio, 207,947 shares	5,576,030	6,205,126
Wells Fargo & Company	Wells Fargo Advantage Prime Investment Money Market Fund, 4,530,932 shares	4,530,932	4,530,932
U.S. Treasury	Treasury Note, 3/31/2017 maturity date, 1.0000%	3,022,852	3,053,673
U.S. Treasury	Treasury Note, 8/31/2016 maturity date, 1.0000%	1,674,234	1,681,452
U.S. Treasury	Treasury Note, 11/30/2015 maturity date, 1.3750%	1,290,527	1,286,719
Freddie Mac	Mortgage-Backed Security, 3/8/2017 maturity date, 1.0000%	1,246,183	1,265,931
U.S. Treasury	Treasury Note, 4/15/2015 maturity date, 0.3750%	1,249,024	1,252,246
* State Street Global Markets, LLC	State Street Institutional Liquid Reserves Fund, 1,074,141 shares	1,047,141	1,047,141
U.S. Treasury	Treasury Note, 11/30/2017 maturity date, 0.6250%	999,492	996,641
Capital One Financial Corp.	Asset Backed Security, 2/15/2016 maturity date, \$750,000 par value	810,469	760,376
Fannie Mae	Mortgage-Backed Security, 12/21/2015 maturity date, 0.3750%	749,061	749,070
University of California	Municipal Bond, 5/15/2050 maturity date, \$665,000 par value	665,000	668,165
TJX Companies, Inc.	Common Stock, 14,000 shares	376,842	594,300
Fannie Mae	Mortgage-Backed Security, 10/25/2030 maturity date, 3.0000%	592,408	591,654
Government National Mortgage Association	Mortgage-Backed Security, 9/20/2033 maturity date, 4.2500%	581,351	583,406
Intuit Inc.	Common Stock, 9,700 shares	426,297	577,150
Edwards Lifesciences Corporation	Common Stock, 6,400 shares	438,466	577,088
JPMorgan Chase & Co.	Corporate Bond, 7/5/2016 maturity date, \$500,000 par value	516,625	529,725

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Volkswagen Auto Lease Trust	Asset-Backed Security, 7/20/2015 maturity date, \$525,000 par value	\$ 524,896	\$ 527,920
IBM Corp.	Corporate Bond, 7/22/2016 maturity date, \$500,000 par value	515,650	519,636
Toyota Motor Credit Corporation	Corporate Bond, 2/17/2015 maturity date, \$500,000 par value	501,465	503,354
Hyundai Auto Lease Securitization Trust	Asset-Backed Security, 8/17/2015 maturity date, \$500,000 par value	499,947	502,846
U.S. Treasury	Treasury Note, 8/31/2017 maturity date, 0.6250%	448,734	449,578
Eaton Corporation PLC	Common Stock, 7,900 shares	410,365	428,180
Trimble Navigation Ltd.	Common Stock, 6,900 shares	244,944	412,482
Limited Brands, Inc.	Common Stock, 8,500 shares	303,667	400,010
U.S. Treasury	Treasury Note, 9/30/2017 maturity date, 0.6250%	397,063	399,281
Glaxosmithkline Capital Company	Corporate Bond, 5/8/2015 maturity date, \$375,000 par value	374,048	376,831
Illinois State Sales Tax Revenue	Municipal Bond, 6/15/2015 maturity date, \$375,000 par value	375,000	376,714
US Bank National Association	Corporate Bond, 10/30/2014 maturity date, \$350,000 par value	382,956	376,319
ARM Holdings PLC	Common Stock, 9,800 shares	243,613	370,734
General Electric Capital Corp.	Corporate Bond, 1/9/2017 maturity date, \$350,000 par value	363,713	370,070
Broadcom Corporation	Corporate Bond, 11/1/2015 maturity date, \$350,000 par value	365,414	364,870
America Movil SAB de CV Company	Corporate Bond, 9/8/2016 maturity date, \$350,000 par value	358,169	363,784
HSBC USA Inc.	Corporate Bond, 2/13/2015 maturity date, \$350,000 par value	354,163	360,019
Seagate Technology PLC	Common Stock, 11,600 shares	134,804	353,568
Open Text Corporation	Common Stock, 6,300 shares	323,948	351,981
AT&T, Inc.	Corporate Bond, 2/13/2015 maturity date, \$350,000 par value	348,614	351,641
Oakland County Michigan	Municipal Bond, 4/1/2014 maturity date, \$325,000 par value	355,063	348,904
Commercial Mortgage Trust	Mortgage-Backed Security, 3/10/2039 maturity date, 4.7150%	347,083	346,176
The Middleby Corporation	Common Stock, 2,600 shares	192,026	333,346

Arkansas Best Corporation Pension Plan

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Cabelas Inc.	Common Stock, 7,900 shares	\$ 173,662	\$ 329,825
World Omni Automobile Securitization Trust	Asset-Backed Security, 11/16/2015 maturity date, \$325,000 par value	324,953	327,035
New Jersey Institute of Technology	Municipal Bond, 7/1/2015 maturity date, \$325,000 par value	325,000	326,479
Plexus Corp.	Common Stock, 12,300 shares	316,818	317,340
Svenska Handelsbanken AB	Corporate Bond, 4/4/2017 maturity date, \$300,000 par value	317,007	316,980
Autodesk, Inc.	Common Stock, 8,700 shares	238,483	307,545
John Deere Capital Corporation	Corporate Bond, 3/3/2014 maturity date, \$300,000 par value	305,700	303,935
AEP Texas North Company	Corporate Bond, 3/1/2013 maturity date, \$300,000 par value	319,620	302,411
City National Corporation	Corporate Bond, 2/15/2013 maturity date, \$300,000 par value	316,512	301,502
DTE Energy Company	Corporate Bond, 6/3/2013 maturity date, \$300,000 par value	300,000	300,569
South Carolina Public Service Authority	Municipal Bond, 7/1/2013 maturity date, \$300,000 par value	300,000	300,465
Akamai Technologies, Inc.	Common Stock, 7,300 shares	159,575	298,643
Select Comfort Corporation	Common Stock, 11,400 shares	203,265	298,338
Ralph Lauren Corp.	Common Stock, 1,900 shares	251,029	284,848
Verizon Communications	Corporate Bond, 3/28/2014 maturity date, \$275,000 par value	281,014	279,972
Anheuser-Busch Companies, LLC	Corporate Bond, 7/14/2014 maturity date, \$275,000 par value	279,534	278,972
Barrick Gold Corporation	Corporate Bond, 5/30/2014 maturity date, \$275,000 par value	279,208	278,841
Agilent Technologies, Inc.	Corporate Bond, 9/14/2015 maturity date, \$250,000 par value	282,110	278,577
Dow Chemical Company	Corporate Bond, 2/15/2015 maturity date, \$250,000 par value	280,865	275,807
General Mills, Inc.	Corporate Bond, 3/17/2015 maturity date, \$250,000 par value	279,833	274,571
British Telecom PLC	Cash Equivalent, 5/15/2013 maturity date, \$275,000 par value	273,465	273,465

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Fannie Mae	Mortgage-Backed Security, 5/25/2031 maturity date, 7.0000%	\$ 273,568	\$ 270,773
Viacom, Inc.	Corporate Bond, 4/1/2017 maturity date, \$250,000 par value	269,633	269,776
FED HM LN PC Pool	Mortgage-Backed Security, 12/1/2038 maturity date, 7.0000%	266,313	268,039
Keycorp	Corporate Bond, 8/13/2015 maturity date, \$250,000 par value	265,883	267,533
Baidu, Inc.	Corporate Bond, 11/28/2017 maturity date, \$265,000 par value	265,445	266,643
LG&E and KU Energy LLC	Corporate Bond, 11/15/2015 maturity date, \$260,000 par value	262,051	265,490
Phillips 66 Company	Corporate Bond, 5/1/2017 maturity date, \$250,000 par value	255,625	264,959
Prudential Financial, Inc.	Corporate Bond, 1/14/2015 maturity date, \$250,000 par value	264,230	264,510
Factset Research Systems Inc.	Common Stock, 3,000 shares	258,012	264,180
Abbvie Inc.	Corporate Bond, 11/6/2017 maturity date, \$260,000 par value	259,456	262,828
ERAC USA Finance LLC	Corporate Bond, 3/15/2017 maturity date, \$250,000 par value	253,327	260,945
FHLMC GNMA	Mortgage-Backed Security, 4/25/2024 maturity date, 8.0000%	260,727	259,411
FNMA Pool	Mortgage-Backed Security, 6/1/2037 maturity date, 6.5000%	263,763	257,938
GNMA II Pool	Mortgage-Backed Security, 1/20/2038 maturity date, 7.5000%	242,027	255,554
Commonwealth Edison	Corporate Bond, 1/15/2014 maturity date, \$250,000 par value	253,675	252,693
Caterpillar Financial Services	Corporate Bond, 5/29/15 maturity date, \$250,000 par value	249,920	252,076
FNMA Pool	Mortgage-Backed Security, 6/1/2032 maturity date, 7.0000%	252,745	251,168
Takeda Pharmaceutical	Corporate Bond, 3/17/2015 maturity date, \$250,000 par value	250,000	250,990
Walgreen Co.	Corporate Bond, 3/13/2015 maturity date, \$250,000 par value	250,590	250,211
Ethan Allen Interiors Inc.	Common Stock, 9,700 shares	149,581	249,387
FED HM LN PC Pool	Mortgage-Backed Security, 7/1/2037 maturity date, 8.5000%	243,825	247,798

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
FNMA Pool	Mortgage-Backed Security, 12/1/2032 maturity date, 7.0000%	\$ 243,913	\$ 244,751
FED HM LN PC Pool	Mortgage-Backed Security, 3/1/2030 maturity date, 8.0000%	232,460	243,530
FED HM LN PC Pool	Mortgage-Backed Security, 10/20/2035 maturity date, 7.0000%	242,620	242,982
Varian Medical Systems, Inc.	Common Stock, 3,400 shares	196,448	238,816
Yahoo! Inc.	Common Stock, 12,000 shares	161,214	238,800
Landstar System, Inc.	Common Stock 4,500 shares	176,163	236,070
Gilead Sciences, Inc.	Corporate Bond, 12/1/2014 maturity date, \$225,000 par value	232,022	232,026
GNMA II Pool	Mortgage-Backed Security, 11/20/2038 maturity date, 7.0000%	223,859	222,703
Plantronics, Inc.	Common Stock, 6,000 shares	195,312	221,220
Fannie Mae	Mortgage-Backed Security, 11/25/2042 maturity date, 7.0000%	220,893	220,437
GNMA Pool	Mortgage-Backed Security, 5/15/2026 maturity date, 7.0000%	212,256	218,358
Citigroup Inc.	Corporate Bond, 12/15/2015 maturity date, \$200,000 par value	213,784	218,350
Garmin Ltd.	Common Stock, 5,300 shares	167,975	216,346
Yum Brands, Inc.	Corporate Bond, 9/15/2015 maturity date, \$200,000 par value	217,122	215,983
FNMA Pool	Mortgage-Backed Security, 12/1/2036 maturity date, 6.5000%	202,909	211,466
Oneok Partners LP	Corporate Bond, 2/1/2016 maturity date, \$200,000 par value	209,916	211,007
NBC Universal Media LLC	Corporate Bond, 4/1/2016 maturity date, \$200,000 par value	208,758	210,849
JPMorgan Chase Commercial Mortgage Securities Corp.	Mortgage-Backed Security, 10/15/2037 maturity date, 4.9200%	209,965	209,216
TW Telecom Inc.	Common Stock, 8,200 shares	149,525	208,854
Amgen, Inc.	Corporate Bond, 5/15/2017 maturity date, \$200,000 par value	200,084	207,188
GNMA Pool	Mortgage-Backed Security, 7/15/2035 maturity date, 7.0000%	204,857	205,711

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
British Telecom PLC	Corporate Bond, 6/22/2015 maturity date, \$200,000 par value	\$ 199,972	\$ 205,604
Royal Caribbean Cruises Ltd.	Common Stock, 6,000 shares	147,695	204,000
Noble Corporation	Common Stock, 5,800 shares	197,697	201,956
Bank of Nova Scotia	Corporate Bond, 12/18/2017 maturity date, \$200,000 par value	199,780	200,277
FNMA Pool	Mortgage-Backed Security, 9/1/2031 maturity date, 8.0000%	194,760	198,332
Corporate Executive Board Company	Common Stock, 4,100 shares	131,557	194,586
Gentex Corporation	Common Stock, 9,900 shares	194,955	186,318
GNMA Pool	Mortgage-Backed Security, 11/15/2028 maturity date, 7.0000%	179,466	186,199
FNMA Pool	Mortgage-Backed Security, 5/1/2031 maturity date, 8.5000%	172,759	179,069
Apple Inc.	Common Stock, 325 shares	121,330	173,235
FNMA Pool	Mortgage-Backed Security, 9/1/2036 maturity date, 6.5000%	166,759	168,611
Vendee Mortgage Trust	Mortgage-Backed Security, 3/15/2025 maturity date, 7.9616%	168,041	168,495
Commercial Mortgage Trust	Mortgage-Backed Security, 7/10/2037 maturity date, 5.3569%	164,078	164,167
FED HM LN PC Pool	Mortgage-Backed Security, 1/1/2036 maturity date, 7.0000%	164,448	162,582
Life Technologies Corporation	Corporate Bond, 3/1/2015 maturity date, \$150,000 par value	160,598	159,872
Fannie Mae	Mortgage-Backed Security, 10/25/2028 maturity date, 6.5000%	155,337	157,103
FNMA Pool	Mortgage-Backed Security, 5/1/2031 maturity date, 6.5000%	156,242	154,015
Nippon Telegraph and Telephone Corporation	Corporate Bond, 7/18/2017 maturity date, \$150,000 par value	149,798	151,815
GNMA II Pool	Mortgage-Backed Security, 10/20/2038 maturity date, 7.0000%	148,329	148,443
Intuitive Surgical, Inc.	Common Stock, 300 shares	102,445	147,111
Microchip Technology Inc.	Common Stock, 4,500 shares	141,282	146,655

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Freddie Mac	Mortgage-Backed Security, 11/15/2029 maturity date, 8.0000%	\$ 145,379	\$ 145,686
Hyundai Motor Manufacturing	Corporate Bond, 4/15/2015 maturity date, \$135,000 par value	144,715	143,832
LB UBS Commercial Mortgage Trust	Mortgage-Backed Security, 11/15/2032 maturity date, 5.1240%	144,605	143,167
FNMA Pool	Mortgage-Backed Security, 5/1/2032 maturity date, 7.0000%	142,692	142,510
FNMA Pool	Mortgage-Backed Security, 8/1/2034 maturity date, 7.0000%	142,338	142,154
FED HM LN PC Pool	Mortgage-Backed Security, 6/1/2032 maturity date, 6.5000%	143,044	139,622
FNMA Pool	Mortgage-Backed Security, 7/1/2032 maturity date, 7.0000%	138,169	137,993
Commercial Mortgage Trust	Mortgage-Backed Security, 7/10/2037 maturity date, 5.2340%	133,014	132,158
Eastman Chemical Company	Corporate Bond, 6/1/2017 maturity date, \$125,000 par value	124,982	129,155
FNMA Pool	Mortgage-Backed Security, 2/1/2031 maturity date, 6.5000%	128,508	127,760
Penske Truck Leasing Co.	Corporate Bond, 5/11/2015 maturity date, \$125,000 par value	125,415	127,543
CBS Corporation	Corporate Bond, 7/1/2017 maturity date, \$125,000 par value	123,779	127,348
GNMA Pool	Mortgage-Backed Security, 12/15/2034 maturity date, 7.5000%	124,726	124,610
Fannie Mae Whole Loan	Mortgage-Backed Security, 11/25/2041 maturity date, 7.5000%	120,812	120,147
FED HM LN PC Pool	Mortgage-Backed Security, 7/25/2039 maturity date, 6.5000%	117,937	117,937
FNMA Pool	Mortgage-Backed Security, 1/1/2033 maturity date, 7.0000%	116,464	116,241
Graco Inc.	Common Stock, 2,175 shares	103,683	111,991
Align Technology, Inc.	Common Stock, 4,000 shares	106,038	111,000
FNMA Pool	Mortgage-Backed Security, 9/1/2028 maturity date, 7.0000%	110,029	109,849
Janus Capital Group Inc.	Common Stock, 12,800 shares	82,317	109,056
FNMA Pool	Mortgage-Backed Security, 11/1/2033 maturity date, 8.0000%	109,078	108,915

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Aurora Illinois Single Family Mortgage Revenue	Municipal Bond, 6/1/2045 maturity date, 5.5000%	\$ 109,245	\$ 108,795
FED HM LN PC Pool	Mortgage-Backed Security, 9/1/2034 maturity date, 6.5000%	106,103	107,983
Fannie Mae	Mortgage-Backed Security, 11/25/2022 maturity date, 7.5000%	106,791	106,914
Bank of America Corp	Corporate Bond, 4/1/2015 maturity date, \$100,000 par value	105,796	106,593
FED HM LN PC Pool	Mortgage-Backed Security, 9/1/2031 maturity date, 6.5000%	108,423	106,362
FED HM LN PC Pool	Mortgage-Backed Security, 7/1/2032 maturity date, 6.5000%	108,957	105,498
TCF Financial Corporation	Common Stock, 8,600 shares	94,580	104,490
FNMA Pool	Mortgage-Backed Security, 7/1/2034 maturity date, 7.0000%	104,156	104,376
Coviden International Finance S.A.	Corporate Bond, 5/29/2015 maturity date, \$100,000 par value	99,968	101,353
FNMA Pool	Mortgage-Backed Security, 6/1/2032 maturity date, 7.0000%	101,115	101,300
Dreamworks Animation SKG, Inc.	Common Stock, 6,000 shares	117,592	99,420
JetBlue Airways Corporation	Common Stock, 17,400 shares	86,912	99,354
New York City Transitional Finance Authority	Municipal Bond, 11/1/2017 maturity date, \$100,000 par value	99,436	99,000
The Cheesecake Factory, Inc.	Common Stock, 3,000 shares	80,736	98,160
FED HM LN PC Pool	Mortgage-Backed Security, 9/1/2031 maturity date, 6.5000%	95,473	94,457
Ultra Petroleum Corp	Common Stock, 5,200 shares	108,153	94,276
Dolby Laboratories, Inc.	Common Stock, 3,200 shares	106,199	93,856
Paychex, Inc.	Common Stock, 3,000 shares	79,587	93,420
FED HM LN PC Pool	Mortgage-Backed Security, 10/1/2022 maturity date, 8.5000%	101,173	92,727
ViaSat, Inc.	Common Stock, 2,300 shares	78,345	89,470
FNMA Pool	Mortgage-Backed Security, 8/1/2032 maturity date, 7.0000%	89,129	87,849

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
Brady Corporation	Common Stock, 2,600 shares	\$ 70,152	\$ 86,840
GNMA II Pool	Mortgage-Backed Security, 5/20/2027 maturity date, 8.0000%	83,739	86,832
FNMA Pool	Mortgage-Backed Security, 9/1/2035 maturity date, 7.5000%	86,479	86,365
GNMA II Pool	Mortgage-Backed Security, 9/20/2027 maturity date, 7.0000%	85,213	84,783
FED HM LN PC Pool	Mortgage-Backed Security, 12/1/2038 maturity date, 7.0000%	83,335	83,501
FNMA Pool	Mortgage-Backed Security, 2/1/2031 maturity date, 7.0000%	79,784	80,799
Fannie Mae	Mortgage-Backed Security, 5/25/2021 maturity date, 8.5000%	81,111	80,786
GNMA Pool	Mortgage-Backed Security, 7/15/2025 maturity date, 9.5000%	79,389	79,007
FED HM LN PC Pool	Mortgage-Backed Security, 8/1/2031 maturity date, 8.0000%	82,039	78,100
GNMA Pool	Mortgage-Backed Security, 12/15/2038 maturity date, 7.0000%	77,829	77,916
FNMA Pool	Mortgage-Backed Security, 7/1/2028 maturity date, 7.5000%	75,127	75,816
FED HM LN PC Pool	Mortgage-Backed Security, 8/1/2031 maturity date, 8.0000%	79,268	75,435
GNMA Pool	Mortgage-Backed Security, 2/15/2028 maturity date, 7.0000%	70,917	70,777
Fannie Mae Grantor Trust	Mortgage-Backed Security, 8/25/2041 maturity date, 7.5000%	68,708	68,711
FNMA Pool	Mortgage-Backed Security, 12/15/2024 maturity date, 8.0000%	68,218	68,150
FNMA Pool	Mortgage-Backed Security, 7/1/2027 maturity date, 8.0000%	64,384	66,537
Freddie Mac	Mortgage-Backed Security, 11/15/2022 maturity date, 7.6250%	65,757	66,467
E Trade Financial Corporation	Common Stock, 7,300 shares	81,288	65,335
Fannie Mae Whole Loan	Mortgage-Backed Security, 2/25/2042 maturity date, 6.9398%	64,574	64,574
Goldman Sachs Group, Inc.	Corporate Bond, 2/7/2016 maturity date, \$60,000 par value	63,254	63,511
Fredie Mac	Mortgage-Backed Security, 4/15/2032 maturity date, 7.0000%	66,061	63,300

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2012

Identity of Issuer	Description of Investment	Cost	Current Value
FED HM LN PC Pool	Mortgage-Backed Security, 4/1/2028 maturity date, 7.0000%	\$ 60,512	\$ 62,362
Freddie Mac	Mortgage-Backed Security, 5/15/2021 maturity date, 6.5000%	60,754	60,545
Fannie Mae	Mortgage-Backed Security, 7/25/2022 maturity date, 7.0000%	60,226	60,387
Bank of America Corp	Corporate Bond, 10/9/2015 maturity date, \$60,000 par value	59,970	60,307
Fannie Mae Grantor Trust	Mortgage-Backed Security, 12/25/2041 maturity date, 9.5000%	57,888	57,877
FED HM LN PC Pool	Mortgage-Backed Security, 10/1/2030 maturity date, 6.5000%	61,260	54,923
Fannie Mae	Mortgage-Backed Security, 3/25/2023 maturity date, 7.5000%	54,597	54,584
FNMA Pool	Mortgage-Backed Security, 6/1/2030 maturity date, 8.5000%	43,499	43,418
FED HM LN PC Pool	Mortgage-Backed Security, 9/1/2027 maturity date, 7.0000%	35,637	36,938
GNMA Pool	Mortgage-Backed Security, 11/15/2038 maturity date, 6.5000%	36,007	36,286
Aviat Networks, Inc.	Common Stock, 10,700 shares	<u>29,149</u>	<u>35,203</u>
Total Investments		<u>\$ 165,657,392</u>	<u>\$ 181,140,532</u>

* Indicates party-in-interest to the Plan.

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year) Year Ended December 31, 2012

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Freddie Mac	Corporate Bonds, 11/25/2014 maturity date, \$1,000,000 par value	\$ 1,005,943	\$ 1,009,068
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/17/2012 maturity date, \$1,000,000 par value	999,988	1,000,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/18/2012 maturity date, \$1,000,000 par value	999,988	1,000,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/19/2012 maturity date, \$1,000,000 par value	999,988	1,000,000
Rhein-Main Securitiz	Commercial Paper, 4/26/2012 maturity date, \$942,000 par value	941,918	942,000
LMA S.A. / LMA Americas LLC	Commercial Paper, 4/23/2012 maturity date, \$750,000 par value	749,960	750,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 2/24/2012 maturity date, \$750,000 par value	749,991	750,000
ENI Coordination Center	Commercial Paper, 3/23/2012 maturity date, \$700,000 par value	699,994	700,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/23/2012 maturity date, \$700,000 par value	699,992	700,000
ENI Coordination Center	Commercial Paper, 4/11/2012 maturity date, \$650,000 par value	649,945	650,000
ENI Coordination Center	Commercial Paper, 4/18/2012 maturity date, \$650,000 par value	649,936	650,000
ENI Coordination Center	Commercial Paper, 4/24/2012 maturity date, \$650,000 par value	649,945	650,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/4/2012 maturity date, \$650,000 par value	649,992	650,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/5/2012 maturity date, \$650,000 par value	649,992	650,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/2/2012 maturity date, \$600,000 par value	599,979	600,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/3/2012 maturity date, \$600,000 par value	599,993	600,000

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

Year Ended December 31, 2012

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/14/2012 maturity date, \$500,000 par value	\$ 499,994	\$ 500,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/15/2012 maturity date, \$500,000 par value	499,994	500,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/16/2012 maturity date, \$500,000 par value	499,994	500,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/19/2012 maturity date, \$500,000 par value	499,983	500,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/20/2012 maturity date, \$500,000 par value	499,994	500,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/21/2012 maturity date, \$500,000 par value	499,994	500,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/22/2012 maturity date, \$500,000 par value	499,994	500,000
Anheuser Busch InBev	Corporate Bonds, 7/15/2015 maturity date, \$465,000 par value	464,149	465,460
ENI Finance USA, Inc.	Commercial Paper, 4/9/2012 maturity date, \$460,000 par value	459,962	460,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/10/2012 maturity date, \$460,000 par value	459,995	460,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/11/2012 maturity date, \$460,000 par value	459,995	460,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/12/2012 maturity date, \$460,000 par value	459,995	460,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/13/2012 maturity date, \$460,000 par value	459,995	460,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 4/16/2012 maturity date, \$460,000 par value	459,984	460,000
Wal-Mart Stores, Inc.	Corporate Bonds, 10/25/2015 maturity date, \$425,000 par value	435,506	437,563
ENI Finance USA, Inc.	Commercial Paper, 2/23/2012 maturity date, \$400,000 par value	399,972	400,000

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

Year Ended December 31, 2012

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Louis Dreyfus Commodities, LLC	Commercial Paper, 2/16/2012 maturity date, \$400,000 par value	\$ 399,995	\$ 400,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 2/17/2012 maturity date, \$400,000 par value	399,995	400,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 2/21/2012 maturity date, \$400,000 par value	399,981	400,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 2/22/2012 maturity date, \$400,000 par value	399,995	400,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 2/23/2012 maturity date, \$400,000 par value	399,995	400,000
Rheingold Securities LTD	Commercial Paper, 2/24/2012 maturity date, \$400,000 par value	399,955	400,000
Scaldis & Scaldis	Commercial Paper, 4/23/2012 maturity date, \$400,000 par value	399,982	400,000
Genworth Foundation	Corporate Bonds, 5/15/2012 maturity date, \$375,000 par value	376,875	375,000
HSBC Finance Corporation	Corporate Bonds, 4/24/2012 maturity date, \$350,000 par value	348,352	350,000
ENI Finance USA, Inc.	Commercial Paper, 2/9/2012 maturity date, \$350,000 par value	349,976	350,000
ENI Finance USA, Inc.	Commercial Paper, 2/16/2012 maturity date, \$350,000 par value	349,976	350,000
ENI Finance USA, Inc.	Commercial Paper, 3/15/2012 maturity date, \$350,000 par value	349,966	350,000
ENI Finance USA, Inc.	Commercial Paper, 3/22/2012 maturity date, \$350,000 par value	349,971	350,000
Louis Dreyfus Commodities, LLC	Commercial Paper, 3/8/2012 maturity date, \$350,000 par value	349,996	350,000
Antalis US Funding Corp.	Commercial Paper, 2/1/2012 maturity date, \$300,000 par value	299,997	300,000
Northrop Grumman Corporation	Corporate Bonds, 8/1/2014 maturity date, \$250,000 par value	264,568	262,323

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

Year Ended December 31, 2012

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Freeport-McMoRan Copper & Gold	Corporate Bonds, 2/13/2015 maturity date, \$250,000 par value	\$ 250,115	\$ 252,025
Countrywide Financial Corporation	Corporate Bonds, 6/7/2012 maturity date, \$250,000 par value	253,275	250,000
Xstrata Canada Corporation	Corporate Bonds, 6/5/2012 maturity date, \$250,000 par value	255,428	250,000
Xerox Corporation	Corporate Bonds, 5/15/2012 maturity date, \$250,000 par value	253,412	250,000
Rhein-Main Securitiz	Commercial Paper, 2/2/2012 maturity date, \$250,000 par value	249,998	250,000
HSBC Finance Corporation	Corporate Bonds, 5/15/2012 maturity date, \$150,000 par value	152,589	150,345
MidAmerican Energy Holdings Company	Corporate Bonds, 7/15/2012 maturity date, \$150,000 par value	151,815	150,000

Arkansas Best Corporation Pension Plan
EIN 71-0673405 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2012

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	\$ 15,000,000	\$ —	\$ —	\$ —	\$ 15,000,000	\$ —
* State Street Global Markets, LLC	Single transaction purchase in the security: State Street Institutional Liquid Reserves Fund	11,667,016	—	—	—	11,667,016	—
* First Eagle Overseas	Single transaction purchase in the security: First Eagle Overseas Fund	10,789,755	—	—	—	10,789,755	—
* State Street Global Markets, LLC	Single transaction purchase in the security: State Street Institutional Liquid Reserves Fund	9,843,490	—	—	—	9,843,490	—
Wells Fargo & Company	Single transaction sale in the security: Wells Fargo Advantage Prime Investment Money Market Fund	—	11,667,000	—	11,667,000	11,667,000	—
Vanguard	Single transaction sale in the security: Vanguard FTSE All World Ex US Index Fund	—	10,789,755	—	9,922,861	10,789,755	866,894
Wells Fargo & Company	Single transaction sale in the security: Wells Fargo Advantage Prime Investment Money Market Fund	—	10,000,000	—	10,000,000	10,000,000	—
* State Street Global Markets, LLC	Single transaction sale in the security: State Street Institutional Liquid Reserves Fund	—	9,687,039	—	9,687,039	9,687,039	—
* State Street Global Markets, LLC	Series of purchases in the same security: State Street Institutional Liquid Reserves Fund	20,782,395	—	—	—	20,782,395	—

Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions (Continued) Year Ended December 31, 2012

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	Series of purchases in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	\$ 7,865,209	\$ –	\$ –	\$ –	\$ 7,865,209	\$ –
Vanguard	Series of purchases in the same security: Vanguard FTSE All World Ex US Index Fund	2,265,603	–	–	–	2,265,603	–
First Eagle Overseas	Series of purchases in the same security: First Eagle Overseas Fund	586,413	–	–	–	586,413	–
* State Street Global Markets, LLC	Series of sales in the same security: State Street Institutional Liquid Reserves Fund	–	32,760,317	–	32,760,317	32,760,317	–
Wells Fargo & Company	Series of sales in the same security: Wells Fargo Advantage Prime Investment Money Market Fund	–	16,982,163	–	16,982,163	16,982,163	–

* Indicates party-in-interest to the Plan.

**Attachment to 2012 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, 2012 to December 31, 2012**

..... Completed Years of Credited Service											
<u>Age</u>	0 to <u>1</u>	1 to <u>4</u>	5 to <u>9</u>	10 to <u>14</u>	15 to <u>19</u>	20 to <u>24</u>	25 to <u>29</u>	30 to <u>34</u>	35 to <u>39</u>	40 <u>+</u>	<u>Total</u>
0 – 24 <i>Avg. Comp</i>	0	0	0	0	0	0	0	0	0	0	0
25 – 29	0	0	21 64,373	1	0	0	0	0	0	0	22
30 – 34	0	1	57 66,085	48 67,954	3	0	0	0	0	0	109
35 – 39	0	1	56 64,914	83 74,897	33 65,111	0	0	0	0	0	173
40 – 44	0	1	34 58,208	71 67,476	65 78,925	36 83,278	2	0	0	0	209
45 – 49	0	2	37 59,158	75 64,724	79 70,404	80 82,222	42 77,160	1	0	0	316
50 – 54	7	0	50 62,577	60 61,307	58 64,022	64 68,793	72 87,237	30 92,994	2	0	343
55 – 59	3	0	39 58,747	52 63,020	60 65,964	59 73,272	72 72,194	42 91,263	13	0	340
60 – 64	12	0	29 65,475	33 54,500	54 70,835	39 66,534	64 75,428	21 73,819	10	9	271
65 – 69	0	0	4	4	15	4	16	7	2	2	54
70 & Up	<u>0</u>	<u>0</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>4</u>	<u>3</u>	<u>0</u>	<u>2</u>	<u>15</u>
Totals	22	5	329	430	368	282	272	104	27	13	1,852

**Attachment to 2012 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, 2012 to December 31, 2012**

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 2012 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, 2012 to December 31, 2012**

C INTEREST RATE METHODS

<u>Target Liability Interest Rates</u>	Segment rates for September prior to the valuation date as adjusted in accordance with Code Section 430(h)(2)(C)(iv).
--	---

<u>PBGC Interest Rates</u>	Based on the alternative premium funding target and the Target Liability Interest Rates, unadjusted by Code Section 430(h)(2)(C)(iv).
----------------------------	---

<u>Expected Investment Return/ ASC 960-20 Interest Rate</u>	7.50%
---	-------

D ACTUARIAL ASSUMPTIONS

<u>Pre- and Post-Retirement Mortality</u>	Static mortality table in accordance with IRS Regulation 1.430(h)(3)-1 for the valuation year.
---	--

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

<u>Actuarial Equivalence for Prior Plan Lump-Sums</u>	Target liability segment rates and 417(e) mortality for 2012.
---	---

<u>Actuarial Equivalence for PEP Benefit Reductions</u>	For participants not eligible for Early Retirement, 6% interest rate and 417(e) mortality for 2012.
---	---

IRC Maximum Benefit and
Compensation Limitations

<i>Benefit Limit</i>	\$200,000 for 2012 (previously, \$195,000).
----------------------	---

<i>Compensation Limit</i>	\$250,000 for 2012 (previously, \$245,000).
---------------------------	---

<u>Salary Increases</u>	3.30% per annum, compounded annually (previously, 3.20%).
-------------------------	---

<u>Social Security Wage Base</u>	3.00% per annum, compounded annually.
----------------------------------	---------------------------------------

**Attachment to 2012 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, 2012 to December 31, 2012**

D ACTUARIAL ASSUMPTIONS (cont'd)

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>
55-58	2%
59	6%
60	10%
61-63	20%
64	25%
65	45%
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 2012 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, 2012 to December 31, 2012**

D ACTUARIAL ASSUMPTIONS (cont'd)

Form of Payment Lump Sum for pension equity participants. Single Life Annuity for pre-pension equity participants.

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 \$131,698 (previously, \$122,555).

**ATTACHMENT TO THE 2012 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Arkansas Best Corporation

Plan Name: Arkansas Best Corporation Pension Plan

Plan Year: January 1, 2012 to December 31, 2012

EIN: 71-0673405

Plan No.: 001

Item 4i- Schedule of Assets Held at End of Year

Pages 16-25 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 30-31 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of reportable transactions.

**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

2012**This Form is Open to Public
Inspection**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

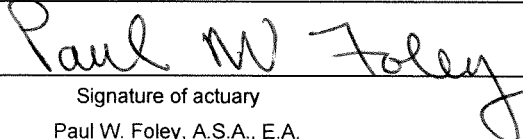
A Name of plan ARKANSAS BEST CORPORATION PENSION PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ARKANSAS BEST CORPORATION		D Employer Identification Number (EIN) 71-0673405	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year 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>2012</u>			
2 Assets:			
a Market value		2a	173986443
b Actuarial value		2b	173986443
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	372	17442836
b For terminated vested participants	3b	579	15686109
c For active participants:			
(1) Non-vested benefits	3c(1)		6048204
(2) Vested benefits	3c(2)		144521067
(3) Total active	3c(3)	1852	150569271
d Total	3d	2803	183698216
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	6.74 %
6 Target normal cost		6	6834405

Statement by Enrolled Actuary

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

SIGN HERE		10/10/2013
	Signature of actuary	Date
	Paul W. Foley, A.S.A., E.A.	11-05775
	Type or print name of actuary	Most recent enrollment number
	Transamerica	(508) 903-6016
Firm name		Telephone number (including area code)
24 Prime Park Wav. Suite 400		
Natick, MA 01760		
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) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	21540014
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		11116986
9 Amount remaining (line 7 minus line 8)	0	10423028
10 Interest on line 9 using prior year's actual return of <u>-0.97 %</u>	0	-101103
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		10304101
b Interest on (a) using prior year's effective interest rate of <u>5.97 %</u> except as otherwise provided (see instructions)		-99950
c Total available at beginning of current plan year to add to prefunding balance		10204151
d Portion of (c) to be added to prefunding balance		10204151
12 Other reductions in balances due to elections or deemed elections	0	11868028
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	8658048

Part III Funding Percentages

14 Funding target attainment percentage	14	90.00 %
15 Adjusted funding target attainment percentage	15	90.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	83.59 %
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
04-02-2012	5100000				
04-15-2013	3000000				
05-31-2013	6000000				
09-12-2013	7800000				
09-16-2013	1000000				
			Totals ▶	18(b)	22900000
				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	21127710

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ 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 subject to 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	6834405	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	18369821		4362732
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	11197137	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	4747704	4747704
36 Additional cash requirement (line 34 minus line 35)	36	6449433	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	21127710	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	14678277	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	4747704	
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 an election was made to use PRA 2010 funding relief for this plan:				
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, Line 2(h) Formula Descriptions

Arkansas Best Corporation Pension Plan

EIN No.: 71-0673405, Plan No. 001

Plan Year Ending: 12/31/2012

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

DIVERSIFIED RETIREMENT CORPORATION 13-3689044

NATIONAL FINANCIAL SERVICES 04-3523567

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue to Diversified Retirement Corporation	Revenue to National Financial Services
EATON VANCE	EATON VANCE FLOATING RATE I	1/1/2012	12/31/2012	14.634	0.366

Attachment to 2012 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, 2012 to December 31, 2012

<u>Date</u>	<u>Actual Contribution</u>	<u>Discounted Contribution</u>	<u>Effective Rate</u>	<u>Plan Year</u>
April 2, 2012	\$ 5,100,000	\$ 5,017,064	6.74%	1/1/2012 – 12/31/2012
April 15, 2013	\$ 3,000,000	\$ 2,758,956	6.74%	1/1/2012 – 12/31/2012
May 31, 2013	\$ 6,000,000	\$ 5,472,863	6.74%	1/1/2012 – 12/31/2012
September 12, 2013	\$ 7,800,000	\$ 6,984,071	6.74%	1/1/2012 – 12/31/2012
September 16, 2013	\$ 1,000,000	\$ 894,756	6.74%	1/1/2012 – 12/31/2012
Total	\$ 22,900,000	\$21,127,710		

**Attachment to 2012 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, 2012 to December 31, 2012

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 2012 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, 2012 to December 31, 2012**

Effective Date

The Effective Date of the Plan is January 1, 1969.

The Plan was last amended in 2009 for the Pension Protection Act, the HEART Act, and other law changes.

EIN/PN

71-0673405/001

Eligibility

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.

Eligible employees enter the Plan after age 21 and 1 year of service.

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.

Vesting Service

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

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.

**Attachment to 2012 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, 2012 to December 31, 2012**

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.

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.

**Attachment to 2012 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, 2012 to December 31, 2012**

<u>Late Retirement</u>	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.
<u>Termination Benefit</u>	In the event of the termination after 3 years of service, 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.
<u>Pre-Retirement Death Benefit</u>	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.

**ATTACHMENT TO THE 2012 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Arkansas Best Corporation

Plan Name: Arkansas Best Corporation Pension Plan

Plan Year: January 1, 2012 to December 31, 2012

EIN: 71-0673405

Plan No.: 001

Item 4i- Schedule of Assets Held at End of Year

Pages 16-25 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 30-31 of the attached auditor's report of the Plan for the plan year ending December 31, 2012 provides the schedule of reportable transactions.

**Attachment to 2012 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, 2012 to December 31, 2012**

Amortization Schedule

(a) <u>Year</u>	(b) <u>Type</u>	(c) <u>Present Value</u>	(d) <u>Years Left</u>		(e) <u>Payment</u>
2008	Shortfall	\$ 0	3	\$	0
2009	Shortfall	0	4		0
2010	Shortfall	22,035,637	5		4,894,721
2011	Shortfall	4,127,853	6		790,788
2012	Shortfall	(7,793,669)	7		(1,322,777)
Total		\$18,369,821		\$	4,362,732

**Attachment to 2012 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, 2012 to December 31, 2012**

Target normal cost increased to \$131,698 to reflect assumed annual administrative expenses to be paid out of plan assets (previously, \$122,555).

The Salary Increase rate was 3.30% in 2012 (previously, 3.20%).