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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                      |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                                                                                                                                                                                                      |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                                    |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input checked="" type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                             |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                            |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|------------------------------------------------|--|--------------------------------------------------------------|--|------------------------------------------------------|--|------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                             | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
| <b>1a</b> Name of plan<br>ARKANSAS BEST CORPORATION PENSION PLAN                                                                                                                                                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/>01/01/1969</td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/>71-0673405</td> </tr> <tr> <td colspan="2"><b>2c</b> Sponsor's telephone number<br/>479-785-6000</td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/>484120</td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | 001 | <b>1c</b> Effective date of plan<br>01/01/1969 |  | <b>2b</b> Employer Identification Number (EIN)<br>71-0673405 |  | <b>2c</b> Sponsor's telephone number<br>479-785-6000 |  | <b>2d</b> Business code (see instructions)<br>484120 |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                   | 001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
| <b>1c</b> Effective date of plan<br>01/01/1969                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
| <b>2b</b> Employer Identification Number (EIN)<br>71-0673405                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
| <b>2c</b> Sponsor's telephone number<br>479-785-6000                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
| <b>2d</b> Business code (see instructions)<br>484120                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br>ARCBEST CORPORATION<br><br>P.O. BOX 10048<br>3801 OLD GREENWOOD ROAD<br>FORT SMITH, AR 72917-0048 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                          |     |                                                |  |                                                              |  |                                                      |  |                                                      |  |

**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.

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/15/2014 | ERIN K. GATTIS                                               |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 10/15/2014 | J. LAVON MORTON                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | 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)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br>ARKANSAS BEST CORPORATION                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>4b</b> EIN<br>71-0673405<br><b>4c</b> PN<br>001                                                                                                               |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                               | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2665                                                                                                                                                             |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                  |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                                    | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1583                                                                                                                                                             |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                                   | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 270                                                                                                                                                              |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                                    | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 535                                                                                                                                                              |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                              | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2388                                                                                                                                                             |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                            | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 115                                                                                                                                                              |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                               | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2503                                                                                                                                                             |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                                       | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                  |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                           | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0                                                                                                                                                                |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1I                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                  |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                         | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |                                                                                                                                                                  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                  |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |                                                                                                                                                                  |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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.

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

|                                                                                                                                                                                                                |                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                  | <b>Basic Information</b>                  |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>                                                                                                                              |                                           |
| <b>2</b> Assets:                                                                                                                                                                                               |                                           |
| <b>a</b> Market value .....                                                                                                                                                                                    | <b>2a</b> <u>198421668</u>                |
| <b>b</b> Actuarial value .....                                                                                                                                                                                 | <b>2b</b> <u>198421668</u>                |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                           |                                           |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b> <u>370</u> <u>18534476</u>      |
| <b>b</b> For terminated vested participants.....                                                                                                                                                               | <b>3b</b> <u>569</u> <u>18800799</u>      |
| <b>c</b> For active participants:                                                                                                                                                                              |                                           |
| <b>(1)</b> Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b> <u>6066767</u>               |
| <b>(2)</b> Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b> <u>149754000</u>             |
| <b>(3)</b> Total active.....                                                                                                                                                                                   | <b>3c(3)</b> <u>1726</u> <u>155820767</u> |
| <b>d</b> Total.....                                                                                                                                                                                            | <b>3d</b> <u>2665</u> <u>193156042</u>    |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                          |                                           |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b>                                 |
| <b>b</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..... | <b>4b</b>                                 |
| <b>5</b> Effective interest rate .....                                                                                                                                                                         | <b>5</b> <u>6.05 %</u>                    |
| <b>6</b> Target normal cost.....                                                                                                                                                                               | <b>6</b> <u>7568505</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.

|                                                                         |                               |                                        |
|-------------------------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                                        |                               | <u>09/26/2014</u>                      |
|                                                                         | Signature of actuary          | Date                                   |
| <u>PAUL W. FOLEY, A.S.A., E.A.</u>                                      |                               | <u>14-05775</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</u><br><u>SUITE 400</u><br><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) 2013**  
**v. 130118**

| Part II Beginning of Year Carryover and Prefunding Balances                                                                         |                       |                        |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
| 7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 0                     | 8658048                |
| 8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 4747704                |
| 9 Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 3910344                |
| 10 Interest on line 9 using prior year's actual return of <u>11.73</u> % .....                                                      | 0                     | 458683                 |
| 11 Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| a Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 14678277               |
| b Interest on (a) using prior year's effective interest rate of <u>6.74</u> % except as otherwise provided (see instructions) ..... |                       | 1226227                |
| c Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 15904504               |
| d Portion of (c) to be added to prefunding balance .....                                                                            |                       | 15904504               |
| 12 Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 308387                 |
| 13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 0                     | 19965144               |

| Part III Funding Percentages                                                                                                                                        |    |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14 Funding target attainment percentage .....                                                                                                                       | 14 | 92.38 %  |
| 15 Adjusted funding target attainment percentage .....                                                                                                              | 15 | 102.72 % |
| 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 | 90.00 %  |
| 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<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
| Totals ►                                                                          |                                   |                                 | 18(b)                    | 0                                 | 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                                                                 | 0       |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |         |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 |
| 0                                                                                                                             | 0                                                                   | 0       |
|                                                                                                                               |                                                                     | (4) 4th |
|                                                                                                                               |                                                                     | 0       |

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

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.94% | 2nd segment:<br>6.15% | 3rd segment:<br>6.76 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                                     |                     |                    |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                                  |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                                           | <b>31a</b>          | 7568505            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                                          | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                                | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                                | 14699518            | 4339830            |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                                      |                     |                    |               |
| <b>33</b> 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>18</u> Year <u>2014</u> ) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                                           | <b>34</b>           | 11908335           |               |
|                                                                                                                                                                                                     | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                               |                     | 11908335           | 11908335      |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                                  | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                                  | <b>37</b>           | 0                  |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                                 |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                                      | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                               | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                                     | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                                 | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2013</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2013 or fiscal plan year beginning **01/01/2013** and ending **12/31/2013**

|                                                                                             |                                                                    |            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>ARKANSAS BEST CORPORATION PENSION PLAN</b>                      | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>001</b> |
|                                                                                             |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ARCBEST CORPORATION</b> | <b>D</b> Employer Identification Number (EIN)<br><b>71-0673405</b> |            |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation<br><b>TRANSAMERICA RETIREMENT SOLUTIONS</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|

**13-3689044**

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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

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

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

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

| (b)<br>Service Code(s)              | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11 12 15 38<br>50 59 61 62<br>63 64 | RECORDKEEPER                                                                                      | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

NATIONAL FINANCIAL SERVICES

04-3523567

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 33 71                  | SECURITIES BROKER                                                                                 | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (b) Service Codes<br>(see instructions) | (c) Enter amount of indirect compensation |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------|
| TRANSAMERICA RETIREMENT SOLUTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 11 12 15 28 38 50 59 61 62 63 64        | 0                                         |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>EATON VANCE TWO INTERNATIONAL PLACE<br/>BOSTON, MA 02110</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)</p> </div> </div> |                                         |                                           |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> <p>NATIONAL FINANCIAL SERVICES</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes<br/>(see instructions)</p> <p>33 71</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> <p style="text-align: right;">0</p> </div> </div>                                                        |                                         |                                           |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> <p>EATON VANCE TWO INTERNATIONAL PLACE<br/>BOSTON, MA 02110</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)</p> </div> </div> |                                         |                                           |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(a) Enter service provider name as it appears on line 2</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(b) Service Codes<br/>(see instructions)</p> </div> <div style="width: 20%;"> <p style="text-align: center;">(c) Enter amount of indirect compensation</p> </div> </div>                                                                                                                                            |                                         |                                           |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p style="text-align: center;">(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>                                                                                                                    |                                         |                                           |

**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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>ARKANSAS BEST CORPORATION PENSION PLAN</u>                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ARCBEST CORPORATION</u>                                                                                                                                                                              |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><br><u>71-0673405</u>                                   |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |                       | 2228            |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>                  | 17800000              | 0               |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>                  |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>                  | 84633                 | 193264          |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>                  |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  | 21550690              | 16875274        |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |                       |                 |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               | 16864674              | 17482841        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b>               | 10654783              | 13055383        |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>                  |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>                  |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>                 |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>                 | 129841863             | 158016546       |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 |                       |                 |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>                 | 2228522               | 1987847         |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 199025165             | 207613383       |

**Liabilities**

|                                                                           |           |  |  |
|---------------------------------------------------------------------------|-----------|--|--|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |  |  |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |  |  |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |  |  |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |  |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> |  |  |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 199025165 | 207613383 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> |            |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            |           |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 2524       |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 255698     |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 445191     |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 48095      |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 751508    |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 117734     |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 2534574    |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 2652308   |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 25011137   |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 24597747   |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 413390    |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 2400019    |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 2400019   |

|                                                                                                 |        | (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) |            | 25042760  |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 31259985  |

**Expenses**

|                                                                                      |       |          |          |
|--------------------------------------------------------------------------------------|-------|----------|----------|
| e Benefit payment and payments to provide benefits:                                  |       |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 22485893 |          |
| (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) |          | 22485893 |
| 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) | 185874   |          |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |          | 185874   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |          | 22671767 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 8588218 |
| 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   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----------|
| <b>c</b> 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  |          |
| <b>4c</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>d</b> 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  |          |
| <b>4d</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 15000000 |
| <b>4e</b>                                                                                                                                                                                                                     | X   |    | 15000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |          |
| <b>4f</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>g</b> 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  |          |
| <b>4g</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>h</b> 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  |          |
| <b>4h</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |          |
| <b>4i</b>                                                                                                                                                                                                                     | X   |    |          |
| <b>j</b> 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   |    |          |
| <b>4j</b>                                                                                                                                                                                                                     | X   |    |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |          |
| <b>4k</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |          |
| <b>4l</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     |    |          |
| <b>4m</b>                                                                                                                                                                                                                     |     |    |          |
| <b>n</b> 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. ....                                      |     |    |          |
| <b>4n</b>                                                                                                                                                                                                                     |     |    |          |

**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) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .... ☒ Yes ☐ No ☐ Not determined

## Part V Trust Information (optional)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

|                                                                                             |                                                                    |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ARKANSAS BEST CORPORATION PENSION PLAN</u>                      | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ARCBEST CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>71-0673405</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u>   |
| <b>2</b> 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):<br><br>EIN(s): <u>13-3689044</u> |          |            |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |            |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>146</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                                        |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                                        |                                         |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                                        |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                             | <b>6a</b>                    |                                        |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                                        |                                         |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                                        |                                         |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                                        |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A            |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                              |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input checked="" type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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: 57.0% Investment-Grade Debt: 18.0% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: 25.0%

- 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, 2013 and 2012



# Arkansas Best Corporation Pension Plan

## December 31, 2013 and 2012

### Contents

|                                          |          |
|------------------------------------------|----------|
| <b>Independent Auditor's Report.....</b> | <b>1</b> |
|------------------------------------------|----------|

### **Financial Statements**

|                                                                  |   |
|------------------------------------------------------------------|---|
| Statements of Net Assets Available for Benefits.....             | 3 |
| Statements of Changes in Net Assets Available for Benefits ..... | 4 |
| Notes to Financial Statements .....                              | 5 |

### **Supplemental Schedules**

|                                                                                      |    |
|--------------------------------------------------------------------------------------|----|
| Schedule H, Line 4i – Schedule of Assets (Held at End of Year) .....                 | 17 |
| Schedule H, Line 4i – Schedule of Assets (Acquired and Disposed of Within Year)..... | 28 |
| Schedule H, Line 4j – Schedule of Reportable Transactions .....                      | 30 |

## 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, 2013 and 2012, 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, 2013 and 2012, 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 13, 2014

Federal Employer Identification Number: 44-0160260

**Arkansas Best Corporation Pension Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2013 and 2012**

**Assets**

|                                          | <u>2013</u>                  | <u>2012</u>                  |
|------------------------------------------|------------------------------|------------------------------|
| <b>Cash</b>                              | \$ <u>2,228</u>              | \$ <u>—</u>                  |
| <b>Investments, At Fair Value</b>        |                              |                              |
| Arkansas Best Pension Trust              | <u>207,417,891</u>           | <u>181,140,532</u>           |
| <b>Receivables</b>                       |                              |                              |
| Employer contributions                   | —                            | 17,800,000                   |
| Accrued interest, dividends and other    | <u>193,264</u>               | <u>84,633</u>                |
| Total receivables                        | <u>193,264</u>               | <u>17,884,633</u>            |
| <b>Net Assets Available for Benefits</b> | <u>\$ <u>207,613,383</u></u> | <u>\$ <u>199,025,165</u></u> |

**Arkansas Best Corporation Pension Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**Years Ended December 31, 2013 and 2012**

|                                                             | <u>2013</u>                   | <u>2012</u>           |
|-------------------------------------------------------------|-------------------------------|-----------------------|
| <b>Contributions</b>                                        |                               |                       |
| Employer                                                    | \$ <u>                  -</u> | \$ <u>32,800,000</u>  |
| <b>Deductions</b>                                           |                               |                       |
| Benefits paid directly to participants                      | 22,485,893                    | 17,225,763            |
| Administrative expenses                                     | <u>185,874</u>                | <u>306,401</u>        |
| Total deductions                                            | <u>22,671,767</u>             | <u>17,532,164</u>     |
| <b>Net Investment Income</b>                                |                               |                       |
| Net appreciation in fair value of investments               | 27,856,169                    | 15,841,129            |
| Interest and dividends                                      | <u>3,403,816</u>              | <u>3,667,585</u>      |
| Net investment income                                       | <u>31,259,985</u>             | <u>19,508,714</u>     |
| <b>Net Increase</b>                                         | 8,588,218                     | 34,776,550            |
| <b>Net Assets Available for Benefits, Beginning of Year</b> | <u>199,025,165</u>            | <u>164,248,615</u>    |
| <b>Net Assets Available for Benefits, End of Year</b>       | <u>\$ 207,613,383</u>         | <u>\$ 199,025,165</u> |

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

### Note 1: Description of the Plan

The following description of the Arkansas Best Corporation Pension Plan (the “Plan”), which was renamed the ArcBest Corporation Pension Plan subsequent to December 31, 2013 (see *Note 10*), provides only general information. Additional information about the vesting and benefit provisions and the benefit guarantee of the Pension Benefit Guarantee Corporation (the “PBGC”) is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan Administrator, ArcBest Corporation, formerly Arkansas Best Corporation (see *Note 10*).

#### General

The Plan is a noncontributory defined benefit plan sponsored by ArcBest Corporation (the “Company” or the “Plan Sponsor”) that covers certain noncontractual employees of the Company and certain of its wholly owned subsidiaries: ABF Freight System, Inc.; ABF Cartage, Inc.; ABF Global Supply Chain Services, Inc., formerly Global Supply Chain Services, Inc.; ABF Logistics, Inc.; ABF Multimodal, Inc., formerly FreightValue, Inc.; ABF Supply Chain Solutions, Inc.; ArcBest Technologies, formerly Data-Tronics Corp. (see *Note 10*); FleetNet America, Inc.; Land-Marine Cargo, 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 2013 and 2012, Transamerica Retirement Solutions Corporation, formerly 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 adjusted funding target attainment percentage (“AFTAP”) of 80% as determined by measurements mandated by the U.S. Internal Revenue Code (“IRC”). The Plan had an AFTAP of 112.3% as of the January 1, 2014 actuarial valuation date. Additional voluntary employer contributions may be made based on the consideration of various factors, including deductible limits allowable by the IRC.

# **Arkansas Best Corporation Pension Plan**

## **Notes to Financial Statements**

**December 31, 2013 and 2012**

The IRC allows contributions made within 8½ months after the close of the plan year to be allocated to such plan year at the election of the Plan Sponsor. The Plan did not have a required minimum contribution for the 2013 Plan year. The contributions made for the 2012 Plan year satisfied the contributions required to meet the minimum funding requirements of the PPA.

### ***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 thereon. 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 Amendments***

In June 2013, the Plan was amended to freeze the participants' final average compensation and years of credited service as of July 1, 2013. The Plan amendment had no effect on the actuarial present value of accumulated plan benefits at December 31, 2013. The Plan amendment did not impact the vested benefits of retirees or former employees whose benefits have not yet been paid from the plan. Effective July 1, 2013, participants of the nonunion defined benefit pension plan who were active employees of the Company became eligible to participate in the Company's nonunion defined contribution plan in which substantially all noncontractual employees hired subsequent to December 31, 2005 also participate.

In December 2013, the Company amended the Plan to allow eligible Plan participants to make in-service withdrawals upon attainment of age 62.

# **Arkansas Best Corporation Pension Plan**

## **Notes to Financial Statements**

**December 31, 2013 and 2012**

### ***Plan Termination***

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

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- c. Other vested benefits insured by the PBGC up to the applicable limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

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

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

## **Note 2: Summary of Significant Accounting Policies**

### ***Basis of Accounting***

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

# **Arkansas Best Corporation Pension Plan**

## **Notes to Financial Statements**

**December 31, 2013 and 2012**

### ***Use of Estimates***

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

### ***Valuation of Investments and Income Recognition***

Investments are stated at fair value. Quoted market prices, if available, are used to value investments. Quoted prices for mutual funds are the net asset value ("NAV") of shares held by the Plan at the financial statement date. For certain investments consisting of corporate debt securities, mortgage-backed securities, U.S. Treasury instruments, municipal debt securities, asset-backed securities and other fixed income securities, for which quoted prices in active markets may not be available, fair value is established by a pricing service using inputs derived from observable market data. See *Note 4* for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation 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 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.

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

### 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 IRC 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, 2013 and 2012. In accordance with IRS requirements, the Plan applied for a new determination letter prior to January 31, 2011. The Plan is generally no longer subject to U.S. federal, state, and local income tax examinations by tax authorities for years before 2010.

### Note 3: Investments

At December 31, 2013 and 2012, the Plan's assets were held by State Street Bank and Trust Company in the Arkansas Best Pension Trust, for which the trust agreement was subsequently amended to reflect the Plan name change (see *Note 10*).

The fair value of the Plan's investments at December 31, 2013 and 2012, were as follows:

|                                | <b>2013</b>           | <b>2012</b>           |
|--------------------------------|-----------------------|-----------------------|
| Mutual funds                   | \$ 158,016,546        | \$ 129,841,863        |
| Income securities              | 36,345,962            | 40,643,886            |
| Mid-Cap U.S. equity securities | <u>13,055,383</u>     | <u>10,654,783</u>     |
|                                | <u>\$ 207,417,891</u> | <u>\$ 181,140,532</u> |

During the years ended December 31, 2013 and 2012, 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:

|                                | <b>2013</b>          | <b>2012</b>          |
|--------------------------------|----------------------|----------------------|
| Mutual funds                   | \$ 25,042,760        | \$ 14,272,064        |
| Income securities              | (671,034)            | 1,288                |
| Mid-Cap U.S. equity securities | <u>3,484,443</u>     | <u>1,567,777</u>     |
|                                | <u>\$ 27,856,169</u> | <u>\$ 15,841,129</u> |

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

The following table presents the fair value of the Plan's net assets held in trust at December 31, 2013 and 2012 that represent 5% or more of net assets available for benefits.

|                                                                 | 2013          | 2012          |
|-----------------------------------------------------------------|---------------|---------------|
| Vanguard Institutional Index Fund                               | \$ 49,280,863 | \$ 58,209,703 |
| Wells Fargo Advantage Heritage Money Market Fund <sup>(1)</sup> | 41,168,951    | 4,530,932     |
| Vanguard Small Cap Index Fund                                   | 21,847,890    | 20,043,430    |
| Vanguard FTSE All World Ex US Index Fund                        | 13,317,912    | 11,629,291    |
| First Eagle Overseas Fund                                       | 12,708,924    | 11,359,262    |

(1) Amount presented for 2012 was held in the Wells Fargo Advantage Prime Investment Money Market Fund, which was merged into the Wells Fargo Advantage Heritage Money Market Fund in 2013.

Interest and dividends realized on the Plan's investments for the years ended December 31, 2013 and 2012, were \$3,403,816 and \$3,667,585, respectively.

### 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.

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

### 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, 2013 and 2012:

|                                  | Fair Value            | 2013<br>Fair Value Measurements Using |                      |             |
|----------------------------------|-----------------------|---------------------------------------|----------------------|-------------|
|                                  |                       | Level 1                               | Level 2              | Level 3     |
| Mutual funds                     |                       |                                       |                      |             |
| Large cap U.S. equity            | \$ 49,280,863         | \$ 49,280,863                         | \$ —                 | \$ —        |
| Money market                     | 44,145,028            | 44,145,028                            | —                    | —           |
| International equity             | 23,749,473            | 23,749,473                            | —                    | —           |
| Small cap U.S. equity            | 21,847,890            | 21,847,890                            | —                    | —           |
| Mid cap U.S. equity              | 9,122,393             | 9,122,393                             | —                    | —           |
| Floating rate loans              | 7,593,536             | 7,593,536                             | —                    | —           |
| Emerging market equity           | 2,277,363             | 2,277,363                             | —                    | —           |
| Income securities <sup>(1)</sup> | 36,345,962            | —                                     | 36,345,962           | —           |
| Mid cap U.S. equity securities   | <u>13,055,383</u>     | <u>13,055,383</u>                     | <u>—</u>             | <u>—</u>    |
| Total                            | <u>\$ 207,417,891</u> | <u>\$ 171,071,929</u>                 | <u>\$ 36,345,962</u> | <u>\$ —</u> |

(1) Level 2 investments include corporate debt securities (37%), mortgage-backed securities (27%), U.S. Treasury instruments (24%), municipal debt securities (5%), asset-backed securities (4%) and other income securities (3%).

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

|                                  | Fair Value            | 2012<br>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                             | —                    | —           |
| International equity             | 20,046,343            | 20,046,343                            | —                    | —           |
| Small cap U.S. equity            | 20,043,430            | 20,043,430                            | —                    | —           |
| Mid cap U.S. equity              | 9,572,969             | 9,572,969                             | —                    | —           |
| Floating rate loans              | 7,244,009             | 7,244,009                             | —                    | —           |
| Emerging market equity           | 9,147,336             | 9,147,336                             | —                    | —           |
| Income securities <sup>(2)</sup> | 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> |

(2) 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%).

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, 2013. 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, 2013 and 2012

### 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, 2013 and 2012 based on the actuarial valuation report dated January 1, 2014 and 2013, respectively:

|                                                            | <b>2013</b>           | <b>2012</b>           |
|------------------------------------------------------------|-----------------------|-----------------------|
| Actuarial present value of accumulated plan benefits       |                       |                       |
| Vested benefits                                            |                       |                       |
| Participants currently receiving payments                  | \$ 20,510,366         | \$ 16,895,340         |
| Other participants                                         | <u>155,721,875</u>    | <u>156,419,544</u>    |
|                                                            | 176,232,241           | 173,314,884           |
| Nonvested benefits                                         | <u>5,750,566</u>      | <u>5,354,980</u>      |
| Total actuarial present value of accumulated plan benefits | <u>\$ 181,982,807</u> | <u>\$ 178,669,864</u> |

Vested benefits of other participants include employees' contributions and interest earned for active participants of \$9,628,313 and \$10,371,031, respectively, at December 31, 2013 and 2012. 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, 2013 and 2012 were as follows:

|                                                                         | <b>2013</b>           | <b>2012</b>           |
|-------------------------------------------------------------------------|-----------------------|-----------------------|
| Actuarial present value of accumulated plan benefits, beginning of year | <u>\$ 178,669,864</u> | <u>\$ 176,687,378</u> |
| Increase (decrease) during the year attributable to:                    |                       |                       |
| Actuarial assumption changes                                            | 9,563,505             | 63,542                |
| Benefits accrued and actuarial experience                               | 3,663,068             | 6,527,442             |
| Interest accumulated                                                    | 12,572,263            | 12,617,265            |
| Benefits paid                                                           | <u>(22,485,893)</u>   | <u>(17,225,763)</u>   |
| Net increase                                                            | <u>3,312,943</u>      | <u>1,982,486</u>      |
| Actuarial present value of accumulated plan benefits, end of year       | <u>\$ 181,982,807</u> | <u>\$ 178,669,864</u> |

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

Significant assumptions underlying the actuarial computations were:

- Discount rate: Based on assumed rate of return on investments of 6.50% for December 31, 2013 and 7.50% for December 31, 2012, 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

There were no differences in employer contributions between the financial statements and Form 5500 for 2013. The following is a reconciliation of contributions per the financial statements to the Form 5500 for the year ended December 31, 2012:

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

# Arkansas Best Corporation Pension Plan

## Notes to Financial Statements

December 31, 2013 and 2012

### Note 8: Significant Estimates and Concentrations

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

#### *Economic Conditions*

The recessionary economic environment in recent years has presented and may continue to present employee benefit plans with difficult circumstances and challenges, which in some cases have resulted and may continue to result in large and unanticipated declines in the fair value of investments. Volatility in economic conditions may cause the values of assets recorded in the financial statements to 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.

### 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 2014, the Plan used Plan assets of \$25.4 million to purchase a nonparticipating annuity contract from an insurance company to irrevocably settle the pension obligation related to the vested benefits of 375 plan participants and beneficiaries who were receiving monthly benefit payments as of the January 2014 contract purchase date. The Plan's actuary estimates that the effect of the annuity contract purchase on the actuarial present value of accumulated plan benefits which will be measured for the January 1, 2015 actuarial valuation report will be a decrease of approximately \$20 million.

# **Arkansas Best Corporation Pension Plan**

## **Notes to Financial Statements**

**December 31, 2013 and 2012**

On May 1, 2014, Arkansas Best Corporation changed its name to ArcBest Corporation and Data-Tronics Corp. (a participating company) changed its name to ArcBest Technologies, Inc.

Effective May 1, 2014, the name of the Plan was changed from the Arkansas Best Corporation Pension Plan to the ArcBest Corporation Pension Plan.

Effective May 1, 2014, the Plan's trust agreement was amended to modify any reference to Arkansas Best Corporation to ArcBest Corporation and to modify any reference to the Arkansas Best Corporation Pension Plan to the ArcBest Corporation Pension 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, 2013**

| <b>Identity of Issuer</b>               | <b>Description of Investment</b>                                    | <b>Cost</b>   | <b>Current Value</b> |
|-----------------------------------------|---------------------------------------------------------------------|---------------|----------------------|
| <b><u>Investments</u></b>               |                                                                     |               |                      |
| Vanguard                                | Vanguard Institutional Index Fund, 291,120 shares                   | \$ 38,133,516 | \$ 49,280,863        |
| Wells Fargo & Company                   | Wells Fargo Advantage Heritage Money Market Fund, 41,168,951 shares | 41,168,951    | 41,168,951           |
| Vanguard                                | Vanguard Small Cap Index Fund, 414,492 shares                       | 16,136,630    | 21,847,890           |
| Vanguard                                | Vanguard FTSE All World Ex US Index Fund, 133,943 shares            | 11,980,172    | 13,317,912           |
| First Eagle Overseas                    | First Eagle Overseas Fund, 540,805 shares                           | 12,708,924    | 12,708,924           |
| Vanguard                                | Vanguard Mid Cap Index Fund, 303,271 shares                         | 6,855,692     | 9,122,393            |
| Eaton Vance                             | Eaton Vance Floating Rate Fund, 826,283 shares                      | 7,537,476     | 7,593,536            |
| U.S. Treasury                           | Treasury Note, 3/31/2017 maturity date, 1.0000%                     | 3,022,852     | 3,006,564            |
| * State Street Global Markets, LLC      | State Street Institutional Liquid Reserves Fund, 2,976,077 shares   | 2,976,077     | 2,976,077            |
| U.S. Treasury                           | Treasury Note, 10/15/2015 maturity date, 0.2500%                    | 2,493,828     | 2,496,778            |
| U.S. Treasury                           | Treasury Note, 11/30/2017 maturity date, 0.6250%                    | 1,284,301     | 1,267,500            |
| U.S. Treasury                           | Treasury Note, 8/31/2016 maturity date, 1.0000%                     | 1,217,625     | 1,211,250            |
| Fannie Mae                              | Agency Security, 12/21/2015 maturity date, .375%                    | 749,061       | 748,852              |
| TJX Companies, Inc.                     | Common Stock, 10,900 shares                                         | 292,993       | 694,657              |
| Intuit, Inc.                            | Common Stock, 7,750 shares                                          | 344,704       | 591,480              |
| Seagate Technology PLC                  | Common Stock, 10,300 shares                                         | 119,880       | 578,448              |
| The Middleby Corporation                | Common Stock, 2,300 shares                                          | 169,249       | 551,931              |
| Open Text Corporation                   | Common Stock, 5,900 shares                                          | 303,149       | 542,564              |
| Eaton Corporation, PLC                  | Common Stock, 7,050 shares                                          | 366,212       | 536,646              |
| Volkswagen Auto Lease Trust             | Asset-Backed Security, 7/20/2015 maturity date, \$502,948 par value | 502,849       | 504,064              |
| Hyundai Auto Lease Securitization Trust | Asset-Backed Security, 8/17/2015 maturity date, \$500,000 par value | 499,947       | 501,092              |
| Plexus Corp.                            | Common Stock, 11,300                                                | 290,548       | 489,177              |
| Bank of America Commercial Mortgage     | Mortgage-Backed Security, 9/10/2047 maturity date, 5.18411%         | 471,298       | 468,396              |
| L Brands Inc.                           | Common Stock, 7,450 shares                                          | 267,910       | 460,783              |
| U.S. Treasury                           | Treasury Note, 8/31/2017 maturity date, 0.6250%                     | 448,734       | 441,562              |
| WI Treasury                             | Treasury Note, 11/30/2018 maturity date, 1.2500%                    | 446,924       | 440,367              |

# 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, 2013

| Identity of Issuer                                | Description of Investment                                            | Cost       | Current Value |
|---------------------------------------------------|----------------------------------------------------------------------|------------|---------------|
| Trimble Navigation, Ltd.                          | Common Stock 12,650 shares                                           | \$ 224,316 | \$ 438,955    |
| Cabela's, Inc.                                    | Common Stock, 6,500 shares                                           | 142,951    | 433,290       |
| Autodesk, Inc.                                    | Common Stock, 8,250 shares                                           | 225,550    | 415,222       |
| Yahoo!, Inc.                                      | Common Stock, 9,700 shares                                           | 130,368    | 392,268       |
| ING Bank NV                                       | Corporate Bond, 3/15/2016 maturity date, \$360,000 par value         | 386,165    | 380,485       |
| Illinois State Sales Tax Revenue                  | Municipal Bond, 6/15/2015 maturity date, \$375,000 par value         | 375,000    | 375,577       |
| Bear Stearns Commercial                           | Mortgage-Backed Security, 10/12/2042 maturity date, 5.13817%         | 374,076    | 371,644       |
| JobsOhio Beverage System                          | Municipal Bond, 1/1/2017 maturity date, \$375,000 par value          | 375,000    | 367,320       |
| General Electric Capital Corp.                    | Corporate Bond, 1/9/2017 maturity date, \$350,000 par value          | 363,713    | 365,389       |
| Edwards Lifesciences Corporation                  | Common Stock 5,550 shares                                            | 379,829    | 364,968       |
| Commercial Mortgage Trust CD                      | Mortgage-Backed Security, 7/15/2044 maturity date, 5.217655%         | 367,961    | 360,490       |
| America Movil SAB de CV Company                   | Corporate Bond, 9/8/2016 maturity date, \$350,000 par value          | 358,169    | 360,209       |
| Broadcom Corporation                              | Corporate Bond, 11/1/2015 maturity date, \$350,000 par value         | 365,414    | 358,989       |
| Oklahoma City, OK Economic Increment District # 8 | Municipal Bond, 3/1/2017 maturity date, \$350,000 par value          | 350,000    | 341,023       |
| Oakland County Michigan                           | Municipal Bond, 4/1/2014 maturity date, \$325,000 par value          | 355,062    | 329,700       |
| New Jersey Institute of Technology                | Municipal Bond, 7/1/2015 maturity date, \$325,000 par value          | 325,000    | 327,584       |
| World Omni Automobile Securitization Trust        | Asset-Backed Security, 11/16/2015 maturity date, \$325,000 par value | 324,954    | 325,885       |
| Akamai Technologies, Inc.                         | Common Stock, 6,850 shares                                           | 149,436    | 323,183       |
| JP Morgan Chase & Company                         | Corporate Bond, 7/5/2016 maturity date, \$300,000 par value          | 309,975    | 314,515       |
| Fannie Mae                                        | Mortgage-Backed Security, 10/25/2030 maturity date, 3.0000%          | 314,489    | 313,380       |
| Svenska Handelsbank AB                            | Corporate Bond, 4/4/2017 maturity date, \$300,000 par value          | 317,007    | 312,498       |
| Gentex Corporation                                | Common Stock, 9,400 shares                                           | 182,745    | 310,106       |
| Ralph Lauren Corp.                                | Common Stock, 1,750 shares                                           | 231,125    | 308,998       |

# 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, 2013

| Identity of Issuer                                        | Description of Investment                                     | Cost       | Current Value |
|-----------------------------------------------------------|---------------------------------------------------------------|------------|---------------|
| Factset Research Systems Inc.                             | Common Stock, 2,800 shares                                    | \$ 241,024 | \$ 304,024    |
| JPMorgan Chase<br>Commercial Mortgage<br>Securities Corp. | Mortgage-Backed Security, 12/15/2044 maturity date, 5.200125% | 303,685    | 297,257       |
| Sinopec Capital Company                                   | Corporate Bond, 4/24/2018 maturity date, \$300,000 par value  | 299,616    | 290,634       |
| Corporate Executive Board Company                         | Common Stock, 3,650 shares                                    | 116,859    | 282,620       |
| Verizon Communications                                    | Corporate Bond, 9/14/2018 maturity date, \$260,000 par value  | 265,109    | 275,227       |
| Ethan Allen Interiors Inc.                                | Common Stock, 8,900 shares                                    | 136,790    | 270,738       |
| Intuitive Surgical, Inc.                                  | Common Stock, 700 shares                                      | 258,094    | 268,856       |
| Royal Caribbean Cruises Ltd.                              | Common Stock, 5,600 shares                                    | 137,733    | 265,552       |
| LG&E and KU Energy, LLC                                   | Corporate Bond, 11/15/2015 maturity date, \$260,000 par value | 262,051    | 264,551       |
| Viacom, Inc.                                              | Corporate Bond, 4/1/2017 maturity date, \$250,000 par value   | 264,743    | 264,255       |
| Keycorp                                                   | Corporate Bond, 8/13/2015 maturity date, \$250,000 par value  | 265,883    | 261,436       |
| Hyundai Motor Manufacturing                               | Corporate Bond, 4/15/2015 maturity date, \$250,000 par value  | 266,380    | 260,328       |
| Phillips 66 Company                                       | Corporate Bond, 5/1/2017 maturity date, \$250,000 par value   | 255,625    | 260,097       |
| Prudential Financial, Inc.                                | Corporate Bond, 1/14/2015 maturity date, \$250,000 par value  | 264,230    | 258,441       |
| ERAC USA Finance, LLC                                     | Corporate Bond, 3/15/2017 maturity date, \$250,000 par value  | 253,327    | 257,144       |
| Varian Medical Systems, Inc.                              | Common Stock, 3,300 shares                                    | 190,814    | 256,377       |
| WPP FINANCE (UK) CORP                                     | Corporate Bond, 6/15/2014 maturity date, \$250,000 par value  | 260,435    | 255,934       |
| Nextera Energy Company                                    | Corporate Bond, 9/1/2015 maturity date, \$250,000 par value   | 250,912    | 251,665       |
| Union Bank                                                | Corporate Bond, 6/16/2017 maturity date, \$250,000 par value  | 252,690    | 251,152       |
| Daimler Finance, LLC                                      | Corporate Bond, 1/11/2016 maturity date, \$250,000 par value  | 250,043    | 250,176       |
| Commonwealth Edison Company                               | Corporate Bond, 1/15/2014 maturity date, \$250,000 par value  | 253,675    | 250,109       |
| Huntington National Bank                                  | Corporate Bond, 8/2/2016 maturity date, \$250,000 par value   | 249,663    | 249,908       |

# 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, 2013

| Identity of Issuer                  | Description of Investment                                        | Cost       | Current Value |
|-------------------------------------|------------------------------------------------------------------|------------|---------------|
| Plantronics, Inc.                   | Common Stock, 5,350 shares                                       | \$ 173,346 | \$ 248,508    |
| Hana Bank                           | Corporate Bond, 2/5/2016 maturity date,<br>\$250,000 par value   | 249,305    | 248,421       |
| Altera Corporation                  | Corporate Bond, 11/15/2018 maturity date,<br>\$250,000 par value | 248,673    | 247,884       |
| Landstar System, Inc.               | Common Stock, 4,250 shares                                       | 166,503    | 244,163       |
| Bank of America Commercial Mortgage | Mortgage-Backed Security, 10/10/2045 maturity date, 5.1150%      | 249,287    | 243,381       |
| Commercial Mortgage Trust           | Mortgage-Backed Security, 6/10/2044 maturity date, 5.1160%       | 243,755    | 241,879       |
| Fannie Mae                          | Agency Security, 5/21/2018 maturity date, 0.8750%                | 246,492    | 241,828       |
| GNMA II Pool                        | Mortgage-Backed Security, 1/20/2038 maturity date, 7.5000%       | 237,323    | 235,206       |
| Fannie Mae                          | Mortgage-Backed Security, 5/25/2031 maturity date, 7.0000%       | 236,200    | 234,886       |
| Merrill Lynch Mortgage Trust        | Mortgage-Backed Security, 11/12/2037 maturity date, 5.28028%     | 237,430    | 231,238       |
| Garmin Ltd.                         | Common Stock, 4,950 shares                                       | 156,833    | 228,789       |
| Gilead Sciences, Inc.               | Corporate Bond, 12/1/2014 maturity date,<br>\$225,000 par value  | 232,022    | 228,707       |
| Select Comfort Corporation          | Common Stock, 10,750 shares                                      | 194,012    | 226,718       |
| Torchmark Corporation               | Corporate Bond, 6/15/2016 maturity date,<br>\$200,000 par value  | 224,294    | 221,250       |
| Simon Property Group, LP            | Corporate Bond, 2/1/2018 maturity date,<br>\$225,000 par value   | 223,445    | 218,578       |
| Macquarie Bank, LTD                 | Corporate Bond, 2/22/2017 maturity date,<br>\$200,000 par value  | 220,064    | 216,888       |
| Bank of America Corp.               | Corporate Bond, 1/11/2018 maturity date,<br>\$215,000 par value  | 214,781    | 214,619       |
| Align Technology, Inc.              | Common Stock, 3,700 shares                                       | 98,084     | 211,455       |
| FHLMC GNMA                          | Mortgage-Backed Security, 4/25/2024 maturity date, 8.0000%       | 210,381    | 209,456       |
| TW Telecom Inc.                     | Common Stock, 6,850 shares                                       | 124,191    | 208,720       |
| NBC Universal Media, LLC            | Corporate Bond, 4/1/2016 maturity date,<br>\$200,000 par value   | 208,758    | 208,189       |
| Morgan Stanley                      | Corporate Bond, 4/25/2018 maturity date,<br>\$210,000 par value  | 209,733    | 208,189       |
| Royal Bank Scotland                 | Corporate Bond, 9/18/2015 maturity date,<br>\$200,000 par value  | 206,063    | 204,551       |
| Noble Corporation                   | Common Stock, 5,450 shares                                       | 186,601    | 204,212       |

# 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, 2013

| 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 | \$ 203,517    |
| FED HM LN PC Pool                | Mortgage-Backed Security, 3/1/2030 maturity date, 8.0000%     | 206,041    | 203,006       |
| Brazilian Development Bank       | Corporate Bond, 9/26/2016 maturity date, \$200,000 par value  | 199,548    | 202,000       |
| Ford Motor Company, LLC          | Corporate Bond, 1/16/2018 maturity date, \$200,000 par value  | 201,244    | 201,992       |
| ABN AMRO Bank NV                 | Corporate Bond, 1/22/2016 maturity date, \$200,000 par value  | 199,954    | 201,473       |
| Caterpillar Financial Services   | Corporate Bond, 9/6/2016 maturity date, \$200,000 par value   | 199,970    | 201,237       |
| Dreamworks Animation SKG, Inc.   | Common Stock, 5,650 shares                                    | 110,633    | 200,575       |
| FNMA Pool                        | Mortgage-Backed Security, 6/1/2032 maturity date, 7.0000%     | 206,055    | 200,013       |
| Petrobras Global Finance Company | Corporate Bond, 5/20/2016 maturity date, \$200,000 par value  | 199,168    | 199,842       |
| Lloyds Bank, PLC                 | Corporate Bond, 11/27/2018 maturity date, \$200,000 par value | 199,680    | 199,481       |
| General Mills, Inc.              | Corporate Bond, 1/29/2016 maturity date, \$200,000 par value  | 198,316    | 199,429       |
| Baidu, Inc.                      | Corporate Bond, 11/28/2017 maturity date, \$200,000 par value | 200,491    | 198,620       |
| Autodesk, Inc.                   | Corporate Bond, 12/15/2017 maturity date, \$200,000 par value | 199,282    | 197,847       |
| HSBC USA, Inc.                   | Corporate Bond, 1/16/2018 maturity date, \$200,000 par value  | 201,272    | 197,211       |
| Citigroup, Inc.                  | Corporate Bond, 5/1/2018 maturity date, \$200,000 par value   | 200,172    | 196,659       |
| Ventas Realty LP                 | Corporate Bond, 2/15/2018 maturity date, \$200,000 par value  | 201,352    | 196,601       |
| FED HM LN PC Pool                | Mortgage-Backed Security, 7/1/2037 maturity date, 8.5000%     | 198,605    | 195,965       |
| QBE Insurance Group, LTD         | Corporate Bond, 5/1/2018 maturity date, \$200,000 par value   | 199,634    | 192,140       |
| Microchip Technology, Inc.       | Common Stock, 4,250 shares                                    | 133,533    | 190,188       |
| FED HM LN PC Pool                | Mortgage-Backed Security, 10/20/2035 maturity date, 7.0000%   | 197,925    | 188,916       |

# 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, 2013

| Identity of Issuer                                  | Description of Investment                                    | Cost       | Current Value |
|-----------------------------------------------------|--------------------------------------------------------------|------------|---------------|
| FNMA Pool                                           | Mortgage-Backed Security, 12/1/2032 maturity date, 7.0000%   | \$ 178,834 | \$ 172,486    |
| ARM Holdings, PLC                                   | Common Stock, 3,100 shares                                   | 73,995     | 169,694       |
| Dollar General Corporation                          | Corporate Bond, 7/15/2017 maturity date, \$155,000 par value | 164,124    | 164,567       |
| GNMA II Pool                                        | Mortgage-Backed Security, 11/20/2038 maturity date, 7.0000%  | 164,630    | 163,381       |
| GNMA Pool                                           | Mortgage-Backed Security, 7/15/2035 maturity date, 7.0000%   | 168,057    | 162,227       |
| Graco, Inc.                                         | Common Stock, 2,075 shares                                   | 99,093     | 162,099       |
| Fifth Third Bancorp                                 | Corporate Bond, 1/25/2016 maturity date, \$150,000 par value | 160,124    | 157,588       |
| Janus Capital Group, Inc.                           | Common Stock, 12,550 shares                                  | 80,658     | 155,244       |
| FNMA Pool                                           | Mortgage-Backed Security, 9/1/2031 maturity date, 8.0000%    | 159,340    | 152,881       |
| Bank of America Commercial Mortgage                 | Mortgage-Backed Security, 11/10/2041 maturity date, 4.5420%  | 153,997    | 151,583       |
| Nomura Holdings, Inc.                               | Corporate Bond, 9/13/2016 maturity date, \$150,000 par value | 149,496    | 151,240       |
| FNMA Pool                                           | Mortgage-Backed Security, 12/1/2036 maturity date, 6.5000%   | 151,510    | 148,975       |
| JetBlue Airways Corporation                         | Common Stock, 17,400 shares                                  | 86,912     | 148,770       |
| Fannie Mae Whole Loan                               | Mortgage-Backed Security, 2/25/2042 maturity date, 6.6796%   | 147,937    | 145,696       |
| Fannie Mae                                          | Mortgage-Backed Security, 11/25/2042 maturity date, 7.0000%  | 148,277    | 145,671       |
| The Cheesecake Factory, Inc.                        | Common Stock, 2,950 shares                                   | 79,386     | 142,396       |
| GNMA Pool                                           | Mortgage-Backed Security, 5/15/2026 maturity date, 7.0000%   | 145,037    | 141,089       |
| GNMA Pool                                           | Mortgage-Backed Security, 11/15/2028 maturity date, 7.0000%  | 140,545    | 137,396       |
| Vendee Mortgage Trust                               | Mortgage-Backed Security, 3/15/2025 maturity date, 7.8978%   | 140,920    | 135,416       |
| FED HM LN PC Pool                                   | Mortgage-Backed Security, 6/1/2032 maturity date, 6.5000%    | 138,508    | 132,909       |
| TCF Financial Corporation                           | Common Stock, 8,050 shares                                   | 88,275     | 130,813       |
| JPMorgan Chase Commercial Mortgage Securities Corp. | Mortgage-Backed Security, 8/15/2042 maturity date, 4.9360%   | 133,182    | 130,710       |
| E Trade Financial Corporation                       | Common Stock, 6,650 shares                                   | 73,676     | 130,606       |
| Paychex Inc.                                        | Common Stock, 2,850 shares                                   | 75,573     | 129,760       |

# 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, 2013

| Identity of Issuer                 | Description of Investment                                    | Cost       | Current Value |
|------------------------------------|--------------------------------------------------------------|------------|---------------|
| Penske Truck Leasing Co.           | Corporate Bond, 5/11/2015 maturity date, \$125,000 par value | \$ 125,415 | \$ 128,560    |
| IHS, Inc. Class A                  | Common Stock, 1,050 shares                                   | 107,734    | 125,685       |
| CBS Corporation                    | Corporate Bond, 7/1/2017 maturity date, \$125,000 par value  | 123,779    | 125,227       |
| Tumi Holdings, Inc.                | Common Stock, 5,500 shares                                   | 117,990    | 124,025       |
| Dolby Laboratories, Inc.           | Common Stock, 3,200 shares                                   | 106,200    | 123,392       |
| FNMA Pool                          | Mortgage-Backed Security, 7/1/2032 maturity date, 7.0000%    | 127,946    | 121,035       |
| Biogen IDEC, Inc.                  | Corporate Bond, 3/1/2018 maturity date, \$100,000 par value  | 119,102    | 117,894       |
| Freddie Mac                        | Mortgage-Backed Security, 11/15/2029 maturity date, 8.0000%  | 116,113    | 114,742       |
| American International Group       | Corporate Bond, 1/16/2018 maturity date, \$100,000 par value | 113,310    | 114,705       |
| ViaSat, Inc.                       | Common Stock, 1,800 shares                                   | 61,091     | 112,770       |
| Lazard Group, LLC                  | Corporate Bond, 6/15/2017 maturity date, \$100,000 par value | 113,844    | 112,750       |
| FNMA Pool                          | Mortgage-Backed Security, 5/1/2032 maturity date, 7.0000%    | 114,187    | 110,791       |
| FNMA Pool                          | Mortgage-Backed Security, 6/1/2027 maturity date, 8.5000%    | 116,051    | 109,447       |
| CME Group Index Services           | Corporate Bond, 3/15/2018 maturity date, \$100,000 par value | 108,134    | 107,917       |
| Fannie Mae                         | Mortgage-Backed Security, 10/25/2028 maturity date, 6.5000%  | 107,555    | 107,043       |
| GNMA II Pool                       | Mortgage-Backed Security, 10/20/2038 maturity date, 7.0000%  | 106,345    | 106,655       |
| FED HM LN PC Pool                  | Mortgage-Backed Security, 1/1/2036 maturity date, 7.0000%    | 109,780    | 106,561       |
| Verisk Analytics, Inc.             | Corporate Bond, 1/15/2019 maturity date, \$100,000 par value | 108,442    | 105,886       |
| FNMA Pool                          | Mortgage-Backed Security, 5/1/2031 maturity date, 8.5000%    | 112,042    | 104,981       |
| Ultra Petroleum Corp.              | Common Stock, 4,800 shares                                   | 99,999     | 103,920       |
| Virginia State Resources Authority | Municipal Bond, 11/1/2021 maturity date, \$105,000 par value | 109,503    | 103,524       |
| Entergy Arkansas, Inc.             | Corporate Bond, 6/1/2033 maturity date, \$100,000 par value  | 100,913    | 100,407       |
| Goldman Sachs Group, Inc.          | Corporate Bond, 1/22/2018 maturity date, \$100,000 par value | 99,958     | 100,380       |

# 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, 2013

| Identity of Issuer                                  | Description of Investment                                    | Cost      | Current Value |
|-----------------------------------------------------|--------------------------------------------------------------|-----------|---------------|
| Glencore Funding, LLC                               | Corporate Bond, 5/27/2016 maturity date, \$100,000 par value | \$ 99,959 | \$ 100,084    |
| Apple, Inc.                                         | Corporate Bond, 5/3/2018 maturity date, \$100,000 par value  | 100,000   | 99,831        |
| Apple, Inc.                                         | Common Stock, 175 shares                                     | 65,722    | 98,194        |
| FNMA Pool                                           | Mortgage-Backed Security, 2/1/2031 maturity date, 6.5000%    | 101,391   | 97,807        |
| FNMA Pool                                           | Mortgage-Backed Security, 9/1/2036 maturity date, 6.5000%    | 96,449    | 97,349        |
| Bank of Nova Scotia                                 | Corporate Bond, 4/25/2018 maturity date, \$100,000 par value | 100,058   | 97,188        |
| Fannie Mae Whole Loan                               | Mortgage-Backed Security, 11/25/2041 maturity date, 7.5000%  | 97,572    | 95,498        |
| GNMA Pool                                           | Mortgage-Backed Security, 12/15/2034 maturity date, 7.5000%  | 98,746    | 94,612        |
| FNMA Pool                                           | Mortgage-Backed Security, 1/1/2033 maturity date, 7.0000%    | 90,775    | 91,764        |
| New Hampshire State Housing Finance Authority       | Municipal Bond, 7/1/2034 maturity date, \$90,000 par value   | 94,171    | 89,773        |
| FED HM LN PC Pool                                   | Mortgage-Backed Security, 9/1/2031 maturity date, 6.5000%    | 92,308    | 87,736        |
| FNMA Pool                                           | Mortgage-Backed Security, 11/1/2033 maturity date, 8.0000%   | 90,497    | 85,581        |
| Abbvie, Inc.                                        | Corporate Bond, 11/6/2017 maturity date, \$85,000 par value  | 84,822    | 84,854        |
| FED HM LN PC Pool                                   | Mortgage-Backed Security, 10/1/2022 maturity date, 8.5000%   | 93,273    | 84,708        |
| FNMA Pool                                           | Mortgage-Backed Security, 9/1/2028 maturity date, 7.0000%    | 87,376    | 83,802        |
| JPMorgan Chase Commercial Mortgage Securities Corp. | Mortgage-Backed Security, 3/15/2046 maturity date, 5.0380%   | 85,650    | 82,513        |
| CMS Energy Corp.                                    | Corporate Bond, 2/15/2018 maturity date, \$75,000 par value  | 85,277    | 82,232        |
| Seagate HDD Cayman                                  | Corporate Bond, 11/15/2018 maturity date, \$80,000 par value | 80,650    | 80,900        |
| Brady Corporation                                   | Common Stock, 2,600 shares                                   | 70,152    | 80,418        |
| FED HM LN PC Pool                                   | Mortgage-Backed Security, 7/25/2039 maturity date, 6.5000%   | 85,589    | 77,552        |
| Fannie Mae                                          | Mortgage-Backed Security, 11/25/2022 maturity date, 7.5000%  | 77,747    | 76,605        |

# 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, 2013

| Identity of Issuer        | Description of Investment                                    | Cost      | Current Value |
|---------------------------|--------------------------------------------------------------|-----------|---------------|
| Commercial Mortgage Trust | Mortgage-Backed Security, 7/10/2037 maturity date, 5.36407%  | \$ 79,924 | \$ 75,976     |
| Copano Energy, LLC        | Corporate Bond, 4/1/2021 maturity date, \$65,000 par value   | 75,390    | 74,903        |
| FED HM LN PC Pool         | Mortgage-Backed Security, 8/1/2031 maturity date, 8.0000%    | 80,019    | 74,448        |
| FED HM LN PC Pool         | Mortgage-Backed Security, 9/1/2034 maturity date, 6.5000%    | 74,959    | 74,280        |
| Myriad Genetics, Inc.     | Common Stock, 3,500 shares                                   | 124,177   | 73,430        |
| FNMA Pool                 | Mortgage-Backed Security, 2/1/2031 maturity date, 7.0000%    | 76,382    | 72,929        |
| FNMA Pool                 | Mortgage-Backed Security, 6/1/2032 maturity date, 7.0000%    | 73,476    | 72,390        |
| FED HM LN PC Pool         | Mortgage-Backed Security, 8/1/2031 maturity date, 8.0000%    | 77,337    | 71,956        |
| GNMA II Pool              | Mortgage-Backed Security, 9/20/2027 maturity date, 7.0000%   | 70,467    | 71,676        |
| FNMA Pool                 | Mortgage-Backed Security, 8/1/2032 maturity date, 7.0000%    | 71,115    | 68,779        |
| Northwest Air             | Corporate Bond, 9/1/2020 maturity date, \$59,543 par value   | 68,557    | 67,730        |
| Fannie Mae                | Mortgage-Backed Security, 3/18/2027 maturity date, 7.0000%   | 67,676    | 66,804        |
| GNMA II Pool              | Mortgage-Backed Security, 5/20/2027 maturity date, 8.0000%   | 70,194    | 66,467        |
| FNMA Pool                 | Mortgage-Backed Security, 7/1/2028 maturity date, 7.5000%    | 69,422    | 65,965        |
| Fannie Mae                | Mortgage-Backed Security, 5/25/2021 maturity date, 8.5000%   | 66,676    | 65,808        |
| FED HM LN PC Pool         | Mortgage-Backed Security, 12/1/2038 maturity date, 7.0000%   | 61,641    | 61,813        |
| FNMA Pool                 | Mortgage-Backed Security, 9/1/2035 maturity date, 7.5000%    | 66,218    | 60,742        |
| GNMA Pool                 | Mortgage-Backed Security, 7/15/2025 maturity date, 9.5000%   | 61,246    | 60,730        |
| FNMA Pool                 | Mortgage-Backed Security, 5/1/2031 maturity date, 6.5000%    | 62,226    | 59,591        |
| American Electric Power   | Corporate Bond, 12/15/2017 maturity date, \$60,000 par value | 58,966    | 58,789        |
| FNMA Pool                 | Mortgage-Backed Security, 12/15/2024 maturity date, 8.0000%  | 57,693    | 58,485        |

# 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, 2013

| Identity of Issuer                             | Description of Investment                                    | Cost      | Current Value |
|------------------------------------------------|--------------------------------------------------------------|-----------|---------------|
| FED HM LN PC Pool                              | Mortgage-Backed Security, 10/1/2030 maturity date, 6.5000%   | \$ 58,735 | \$ 56,467     |
| FED HM LN PC Pool                              | Mortgage-Backed Security, 7/1/2032 maturity date, 6.5000%    | 57,551    | 54,691        |
| FED HM LN PC Pool                              | Mortgage-Backed Security, 9/1/2031 maturity date, 6.5000%    | 56,336    | 54,203        |
| GNMA POOL                                      | Mortgage-Backed Security, 2/15/2028 maturity date, 7.0000%   | 56,841    | 54,064        |
| Aurora Illinois Single Family Mortgage Revenue | Municipal Bond, 6/1/2045 maturity date, 5.5000%              | 55,409    | 53,347        |
| Fannie Mae Grantor Trust                       | Mortgage-Backed Security, 8/25/2041 maturity date, 7.5000%   | 51,047    | 51,218        |
| Wells Fargo & Company                          | Mortgage-Backed Security, 11/25/2020 maturity date, 5.0000%  | 50,062    | 50,741        |
| WM Wrigley Jr. Company                         | Corporate Bond, 10/20/2017 maturity date, \$50,000 par value | 49,924    | 49,861        |
| Freddie Mac                                    | Mortgage-Backed Security, 11/15/2022 maturity date, 7.6250%  | 48,751    | 48,800        |
| FED HM LN PC Pool                              | Mortgage-Backed Security, 4/1/2028 maturity date, 7.0000%    | 53,911    | 48,068        |
| FNMA Pool                                      | Mortgage-Backed Security, 7/1/2027 maturity date, 8.0000%    | 49,125    | 48,029        |
| Fannie Mae                                     | Mortgage-Backed Security, 7/25/2022 maturity date, 7.0000%   | 46,858    | 46,665        |
| Freddie Mac                                    | Mortgage-Backed Security, 4/15/2032 maturity date, 7.0000%   | 48,912    | 45,874        |
| Freddie Mac                                    | Mortgage-Backed Security, 5/15/2021 maturity date, 6.5000%   | 45,359    | 43,749        |
| Fannie Mae Grantor Trust                       | Mortgage-Backed Security, 12/25/2041 maturity date, 9.5000%  | 45,646    | 43,562        |
| FNMA Pool                                      | Mortgage-Backed Security, 6/1/2030 maturity date, 8.5000%    | 42,390    | 42,237        |
| Fannie Mae                                     | Mortgage-Backed Security, 3/25/2023 maturity date, 7.5000%   | 42,099    | 41,413        |
| FNMA Pool                                      | Mortgage-Backed Security, 7/1/2032 maturity date, 7.0000%    | 35,693    | 35,049        |
| FED HM LN PC Pool                              | Mortgage-Backed Security, 9/1/2027 maturity date, 7.0000%    | 34,308    | 30,360        |
| Commercial Mortgage Trust                      | Mortgage-Backed Security, 3/10/2039 maturity date, 4.7150%   | 29,697    | 28,616        |
| GNMA Pool                                      | Mortgage-Backed Security, 12/15/2038 maturity date, 7.0000%  | 25,220    | 23,596        |

# 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, 2013

| Identity of Issuer       | Description of Investment                                   | Cost                  | Current Value         |
|--------------------------|-------------------------------------------------------------|-----------------------|-----------------------|
| GNMA Pool                | Mortgage-Backed Security, 11/15/2038 maturity date, 6.5000% | \$ 23,481             | \$ 23,161             |
| FNMA Pool                | Mortgage-Backed Security, 4/1/2032 maturity date, 8.0000%   | <u>18,990</u>         | <u>18,691</u>         |
| <b>Total Investments</b> |                                                             | 181,913,420           | 207,417,891           |
| <b>Cash</b>              | Cash                                                        | <u>2,228</u>          | <u>2,228</u>          |
|                          |                                                             | <u>\$ 181,915,648</u> | <u>\$ 207,420,119</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, 2013

| Identity of Issuer                              | Description of Investment                                              | Cost of Acquisition | Proceeds of Disposition |
|-------------------------------------------------|------------------------------------------------------------------------|---------------------|-------------------------|
| Viacom, Inc.                                    | Corporate Bonds, 4/01/2017 maturity date, \$250,000 par value          | \$ 264,743          | \$ 269,333              |
| TSMC Global, LTD                                | Corporate Bonds, 4/03/2018 maturity date, \$275,000 par value          | 274,816             | 266,981                 |
| Anheuser Busch InBev                            | Corporate Bonds, 7/15/2015 maturity date, \$250,000 par value          | 250,333             | 251,215                 |
| National Australia Bank                         | Corporate Bonds, 7/25/2018 maturity date, \$250,000 par value          | 249,870             | 254,055                 |
| Tencent Holdings, LTD                           | Corporate Bonds, 12/12/2016 maturity date, \$200,000 par value         | 215,038             | 215,820                 |
| Express Scripts Holding Company                 | Corporate Bonds, 2/12/2015 maturity date, \$200,000 par value          | 204,648             | 203,404                 |
| Duke Energy Corp.                               | Corporate Bonds, 6/15/2018 maturity date, \$200,000 par value          | 199,782             | 201,142                 |
| Morgan Stanley                                  | Corporate Bonds, 2/25/2016 maturity date, \$195,000 par value          | 194,759             | 197,771                 |
| Abbvie, Inc.                                    | Corporate Bonds, 11/06/2017 maturity date, \$175,000 par value         | 174,634             | 176,505                 |
| Vodafone Group, PLC                             | Corporate Bonds, 2/19/2016 maturity date, \$175,000 par value          | 174,804             | 174,949                 |
| Centex Home Equity                              | Corporate Bonds, 1/25/2034 maturity date, \$155,000 par value          | 159,166             | 158,100                 |
| Boston Scientific Corp.                         | Corporate Bonds, 1/15/2015 maturity date, \$125,000 par value          | 132,613             | 131,508                 |
| PHHMC Mortgage                                  | Mortgage-Backed Security, 7/25/2038 maturity date, \$121,940 par value | 125,446             | 124,679                 |
| Rusk County, WI                                 | Corporate Bonds, 3/01/2016 maturity date, \$115,000 par value          | 115,000             | 115,345                 |
| Comerica Bank                                   | Corporate Bonds, 7/15/2024 maturity date, \$100,000 par value          | 109,250             | 106,650                 |
| Arrow Electronics, Inc.                         | Corporate Bonds, 3/01/2018 maturity date, \$100,000 par value          | 99,971              | 101,984                 |
| Edwards Lifesciences Corp.                      | Corporate Bonds, 10/15/2018 maturity date, \$100,000 par value         | 99,691              | 100,504                 |
| Glencore Funding, LLC                           | Corporate Bonds, 5/27/2016 maturity date, \$100,000 par value          | 99,959              | 100,282                 |
| Medtronic, Inc.                                 | Corporate Bonds, 4/01/2018 maturity date, \$100,000 par value          | 99,850              | 100,187                 |
| Residential Funding Mortgage Securities I, Inc. | Corporate Bonds, 6/25/2033 maturity date, \$100,000 par value          | 100,094             | 100,063                 |
| Toyota Motor Credit Corp.                       | Corporate Bonds, 5/17/2016 maturity date, \$100,000 par value          | 99,959              | 99,994                  |
| Canadian Imperial Bank                          | Corporate Bonds, 1/23/2018 maturity date, \$100,000 par value          | 99,919              | 99,980                  |
| AT&T, Inc.                                      | Corporate Bonds, 2/12/2016 maturity date, \$100,000 par value          | 99,935              | 99,974                  |
| Bank of New York Mellon                         | Corporate Bonds, 3/04/2016 maturity date, \$100,000 par value          | 99,941              | 99,951                  |

# 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, 2013

| Identity of Issuer                            | Description of Investment                                     | Cost of Acquisition | Proceeds of Disposition |
|-----------------------------------------------|---------------------------------------------------------------|---------------------|-------------------------|
| Mylan, Inc.                                   | Corporate Bonds, 6/24/2018 maturity date, \$100,000 par value | \$ 99,874           | \$ 99,930               |
| Bank of Nova Scotia                           | Corporate Bonds, 4/25/2018 maturity date, \$100,000 par value | 99,784              | 99,881                  |
| HSBC USA, Inc.                                | Corporate Bonds, 1/16/2018 maturity date, \$100,000 par value | 100,636             | 99,471                  |
| BP Capital Markets, PLC                       | Corporate Bonds, 5/10/2018 maturity date, \$100,000 par value | 99,721              | 98,175                  |
| Manitoba (Province of)                        | Corporate Bonds, 6/01/2018 maturity date, \$100,000 par value | 99,900              | 96,290                  |
| Arizona State Transportation Board            | Corporate Bonds, 7/01/2018 maturity date, \$75,000 par value  | 76,031              | 75,844                  |
| Freeport McMoRan Copper & Gold, Inc.          | Corporate Bonds, 3/15/2018 maturity date, \$70,000 par value  | 69,993              | 70,851                  |
| Caterpillar Financial Services Corporation    | Corporate Bonds, 3/01/2018 maturity date, \$50,000 par value  | 49,904              | 50,110                  |
| Pepsico, Inc.                                 | Corporate Bonds, 2/26/2016 maturity date, \$50,000 par value  | 49,983              | 50,066                  |
| Copano Energy, LLC                            | Corporate Bonds, 4/01/2021 maturity date, \$35,000 par value  | 40,994              | 37,494                  |
| Bank of America Corp.                         | Corporate Bonds, 3/17/2016 maturity date, \$25,000 par value  | 26,576              | 26,534                  |
| New Hampshire State Housing Finance Authority | Corporate Bonds, 7/01/2034 maturity date, \$10,000 par value  | 10,475              | 10,000                  |
| Virginia State Resources Authority            | Corporate Bonds, 11/01/2021 maturity date, \$10,000 par value | <u>10,463</u>       | <u>10,000</u>           |
| <b>Total Investments</b>                      |                                                               | <u>\$ 4,578,555</u> | <u>\$ 4,575,022</u>     |

\* Indicates party-in-interest to the Plan.

# Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

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

Year Ended December 31, 2013

| Identity                           | Description                                                                                        | Purchase Price | Selling Price | Expenses Incurred with Transaction | Cost of Asset | Current Value of Asset on Transaction Date | Net Gain  |
|------------------------------------|----------------------------------------------------------------------------------------------------|----------------|---------------|------------------------------------|---------------|--------------------------------------------|-----------|
| Wells Fargo & Company              | Single transaction purchase in the security: Wells Fargo Advantage Heritage Money Market Fund      | \$ 22,245,000  | \$ –          | \$ –                               | \$ –          | \$ 22,245,000                              | \$ –      |
| Vanguard                           | Single transaction sale in the security: Vanguard Institutional Index Fund                         | –              | 18,070,000    | –                                  | 15,527,918    | 18,070,000                                 | 2,542,082 |
| Vanguard                           | Series of purchases in the same security: Wells Fargo Advantage Heritage Money Market Fund         | 39,020,190     | –             | –                                  | –             | 39,020,190                                 | –         |
| * State Street Global Markets, LLC | Series of purchases in the same security: State Street Institutional Liquid Reserves Fund          | 22,200,738     | –             | –                                  | –             | 22,200,738                                 | –         |
| Wells Fargo & Company              | Series of purchases in the same security: Wells Fargo Advantage Prime Investment Money Market Fund | 6,009,636      | –             | –                                  | –             | 6,009,636                                  | –         |
| Vanguard                           | Series of purchases in the same security: Vanguard Institutional Index Fund                        | 1,069,332      | –             | –                                  | –             | 1,069,332                                  | –         |

# Arkansas Best Corporation Pension Plan

EIN 71-0673405 PN 001

## Schedule H, Line 4j – Schedule of Reportable Transactions (Continued)

Year Ended December 31, 2013

| Identity                           | Description                                                                                    | Purchase Price | Selling Price | Expenses Incurred with Transaction | Cost of Asset | Current Value of Asset on Transaction Date | Net Gain |
|------------------------------------|------------------------------------------------------------------------------------------------|----------------|---------------|------------------------------------|---------------|--------------------------------------------|----------|
| * State Street Global Markets, LLC | Series of sales in the same security: State Street Institutional Liquid Reserves Fund          | \$ —           | \$ 20,271,802 | \$ —                               | \$ 20,271,802 | \$ 20,271,802                              | \$ —     |
| Wells Fargo & Company              | Series of sales in the same security: Wells Fargo Advantage Heritage Money Market Fund         | —              | 20,096,239    | —                                  | 20,096,239    | 20,096,239                                 | —        |
| Wells Fargo & Company              | Series of sales in the same security: Wells Fargo Advantage Prime Investment Money Market Fund | —              | 10,540,568    | —                                  | 10,540,568    | 10,540,568                                 | —        |
| Vanguard                           | Series of sales in the same security: Vanguard Institutional Index Fund                        | —              | 6,000,000     | —                                  | 5,617,601     | 6,000,000                                  | 382,399  |

\* Indicates party-in-interest to the Plan.

**Attachment to 2013 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, 2013 to December 31, 2013**

| .....Completed Years of Credited Service ..... |                     |                     |                     |                       |                       |                       |                       |                       |                       |                |              |
|------------------------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------|--------------|
| <u>Age</u>                                     | 0<br>to<br><u>1</u> | 1<br>to<br><u>4</u> | 5<br>to<br><u>9</u> | 10<br>to<br><u>14</u> | 15<br>to<br><u>19</u> | 20<br>to<br><u>24</u> | 25<br>to<br><u>29</u> | 30<br>to<br><u>34</u> | 35<br>to<br><u>39</u> | 40<br><u>+</u> | <u>Total</u> |
| 0 – 24<br><i>Avg. Comp.</i>                    | 0                   | 0                   | 0                   | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0              | 0            |
| 25 – 29                                        | 0                   | 0                   | 11                  | 1                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0              | 12           |
| 30 – 34                                        | 0                   | 1                   | 47<br>71,642        | 37<br>72,191          | 2                     | 0                     | 0                     | 0                     | 0                     | 0              | 87           |
| 35 – 39                                        | 0                   | 1                   | 36<br>67,315        | 79<br>77,214          | 35<br>77,067          | 1                     | 0                     | 0                     | 0                     | 0              | 152          |
| 40 – 44                                        | 0                   | 1                   | 30<br>58,428        | 73<br>71,564          | 64<br>82,053          | 26<br>85,103          | 3                     | 0                     | 0                     | 0              | 197          |
| 45 – 49                                        | 0                   | 2                   | 25<br>62,288        | 69<br>65,741          | 70<br>75,965          | 70<br>81,599          | 44<br>88,141          | 6                     | 0                     | 0              | 286          |
| 50 – 54                                        | 4                   | 0                   | 36<br>58,879        | 62<br>65,378          | 64<br>70,252          | 59<br>73,210          | 68<br>92,478          | 27<br>85,755          | 0                     | 0              | 320          |
| 55 – 59                                        | 4                   | 0                   | 19                  | 63<br>62,206          | 53<br>69,007          | 61<br>68,301          | 73<br>79,206          | 55<br>90,643          | 13                    | 1              | 342          |
| 60 – 64                                        | 10                  | 0                   | 14                  | 36<br>62,652          | 42<br>76,505          | 36<br>71,939          | 47<br>70,987          | 30<br>73,775          | 12                    | 8              | 235          |
| 65 – 69                                        | 1                   | 0                   | 4                   | 9                     | 23<br>70,633          | 10                    | 16                    | 13                    | 1                     | 3              | 80           |
| 70 & Up                                        | <u>0</u>            | <u>0</u>            | <u>2</u>            | <u>1</u>              | <u>3</u>              | <u>0</u>              | <u>4</u>              | <u>3</u>              | <u>0</u>              | <u>2</u>       | <u>15</u>    |
| Totals                                         | 19                  | 5                   | 224                 | 430                   | 356                   | 263                   | 255                   | 134                   | 26                    | 14             | 1,726        |

**Attachment to 2013 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, 2013 to December 31, 2013**

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**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 2013 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, 2013 to December 31, 2013**

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**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/<br/>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 2013. |
|-------------------------------------------------------|---------------------------------------------------------------|

|                                                         |                                                                                                     |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <u>Actuarial Equivalence for PEP Benefit Reductions</u> | For participants not eligible for Early Retirement, 6% interest rate and 417(e) mortality for 2013. |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------|

IRC Maximum Benefit and Compensation Limitations

|                      |                                             |
|----------------------|---------------------------------------------|
| <i>Benefit Limit</i> | \$205,000 for 2013 (previously, \$200,000). |
|----------------------|---------------------------------------------|

|                           |                                             |
|---------------------------|---------------------------------------------|
| <i>Compensation Limit</i> | \$255,000 for 2013 (previously, \$250,000). |
|---------------------------|---------------------------------------------|

|                         |                                       |
|-------------------------|---------------------------------------|
| <u>Salary Increases</u> | 3.30% per annum, compounded annually. |
|-------------------------|---------------------------------------|

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

**Attachment to 2013 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, 2013 to December 31, 2013**

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**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 2013 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, 2013 to December 31, 2013**

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**D    ACTUARIAL ASSUMPTIONS (cont'd)**

|                        |                                                                                                    |
|------------------------|----------------------------------------------------------------------------------------------------|
| <u>Form of Payment</u> | Lump Sum for pension equity participants. Single Life Annuity for pre-pension equity participants. |
|------------------------|----------------------------------------------------------------------------------------------------|

|                           |                                                                                                                                                     |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Marital Assumption</u> | 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. |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|

|                      |                                    |
|----------------------|------------------------------------|
| <u>Plan Expenses</u> | \$306,401 (previously, \$131,698). |
|----------------------|------------------------------------|

ATTACHMENT TO THE 2013 SCHEDULE H OF FORM 5500  
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &  
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

Plan Sponsor: Arcbest Corporation

Plan Name: Arkansas Best Corporation Pension Plan

Plan Year: January 1, 2013 to December 31, 2013

EIN: 71-0673405

Plan No.: 001

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

Pages 17-27 of the attached auditor's report of the Plan for the plan year ending December 31, 2013 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 28-31 of the attached auditor's report of the Plan for the plan year ending December 31, 2013 provides the schedule of reportable transactions.

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment 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

**2013****This Form is Open to Public  
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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 01 Day 01 Year 2013**2** Assets:**a** Market value **2a** 198421668**b** Actuarial value **2b** 198421668**3** Funding target/participant count breakdown:**a** For retired participants and beneficiaries receiving payment **3a** (1) Number of participants 370 (2) Funding Target 18534476**b** For terminated vested participants **3b** 569 18800799**c** For active participants:(1) Non-vested benefits **3c(1)** 6066767(2) Vested benefits **3c(2)** 149754000(3) Total active **3c(3)** 1726 155820767**d** Total **3d** 2665 193156042**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** 6.05 %**6** Target normal cost **6** 7568505**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***Paul W. Foley*

Signature of actuary

Paul W. Foley, A.S.A., E.A.

Type or print name of actuary

Transamerica

Firm name  
24 Prime Park Way  
Suite 400

Natick, MA 01760

Address of the firm

09/26/2014

Date

14-05775

Most recent enrollment number

(508) 903-6016

Telephone number (including area code)

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) 2013  
v. 130118**

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                            | (a) Carryover balance | (b) Prefunding balance |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 0                     | 8658048                |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 4747704                |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                      | 0                     | 3910344                |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>11.73</u> % .....                                                      | 0                     | 458683                 |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 14678277               |
| <b>b</b> Interest on (a) using prior year's effective interest rate of <u>6.74</u> % except as otherwise provided (see instructions) ..... |                       | 1226227                |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 15904504               |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       | 15904504               |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                          | 0                     | 308387                 |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 0                     | 19965144               |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 92.38 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 102.72 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 90.00 %  |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ►</b>          |                                   |                                 | <b>18(b)</b>             | 0                                 | <b>18(c)</b> 0                  |

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

|                                                                                                                         |            |   |
|-------------------------------------------------------------------------------------------------------------------------|------------|---|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                    | <b>19a</b> | 0 |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0 |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 0 |

**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       | 0 |

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

|                                                 |                                                                                                                                              |                       |                                                     |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                                                                                                              |                       |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.94%                                                                                                                        | 2nd segment:<br>6.15% | 3rd segment:<br>6.76 %                              |
|                                                 |                                                                                                                                              |                       | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code)          |                                                                                                                                              |                       | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age       |                                                                                                                                              |                       | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                   |                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.                                   | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                |           |   |
|--------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29)                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                             |                     |                    |               |
| <b>a</b> Target normal cost (line 6)                                                                                                                                           | <b>31a</b>          | 7568505            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                           | Outstanding Balance |                    | Installment   |
| <b>a</b> Net shortfall amortization installment                                                                                                                                | 14699518            |                    | 4339830       |
| <b>b</b> Waiver amortization installment                                                                                                                                       |                     |                    |               |
| <b>33</b> 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 | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)                                                         | <b>34</b>           | 11908335           |               |
|                                                                                                                                                                                | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement                                                                                                               |                     | 11908335           | 11908335      |
| <b>36</b> Additional cash requirement (line 34 minus line 35)                                                                                                                  | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)                                                  | <b>37</b>           | 0                  |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                            |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                       | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years                                                                                                                  | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                          |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:          |                                                                                                                         |  |  |
| <b>a</b> Schedule elected                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years | <b>43</b>                                                                                                               |  |  |

## Schedule C, Line 2(h) Formula Descriptions

**Arkansas Best Corporation Pension Plan**

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

**Plan Year Ending: 12/31/2013**

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

|                                   |            |
|-----------------------------------|------------|
| TRANSAMERICA RETIREMENT SOLUTIONS | 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 Transamerica Retirement Solutions | Revenue to National Financial Services |
|-------------|-----------------------------|------------|------------|----------------------------------------------|----------------------------------------|
| EATON VANCE | EATON VANCE FLOATING RATE I | 1/1/2013   | 12/31/2013 | 14.634                                       | 0.366                                  |

**Attachment to 2013 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, 2013 to December 31, 2013**

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  | $q_x^r$ | $l_x$     | ${}_{x-55}p_{55} = l_x / l_{55}$ | $q_x^r * l_x / l_{55}$ | $x * q_x^r * l_x / l_{55}$ |
|----|---------|-----------|----------------------------------|------------------------|----------------------------|
| 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 2013 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, 2013 to December 31, 2013**

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Effective Date

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

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 2013 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, 2013 to December 31, 2013**

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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 2013 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, 2013 to December 31, 2013**

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Late Retirement

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

Termination Benefit

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

Pre-Retirement Spouse's Benefit

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

ATTACHMENT TO THE 2013 SCHEDULE H OF FORM 5500  
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &  
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

Plan Sponsor: Arcbest Corporation

Plan Name: Arkansas Best Corporation Pension Plan

Plan Year: January 1, 2013 to December 31, 2013

EIN: 71-0673405

Plan No.: 001

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

Pages 17-27 of the attached auditor's report of the Plan for the plan year ending December 31, 2013 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 28-31 of the attached auditor's report of the Plan for the plan year ending December 31, 2013 provides the schedule of reportable transactions.

**Attachment to 2013 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, 2013 to December 31, 2013**

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Amortization Schedule

| (a)<br><u>Year</u> | (b)<br><u>Type</u> | (c)<br><u>Present Value</u> | (d)<br><u>Years Left</u> | (e)<br><u>Payment</u> |
|--------------------|--------------------|-----------------------------|--------------------------|-----------------------|
| 2008               | Shortfall          | \$ 0                        | 2                        | \$ 0                  |
| 2009               | Shortfall          | 0                           | 3                        | 0                     |
| 2010               | Shortfall          | 18,239,261                  | 4                        | 4,894,721             |
| 2011               | Shortfall          | 3,598,796                   | 5                        | 790,788               |
| 2012               | Shortfall          | (7,001,315)                 | 6                        | (1,322,777)           |
| 2013               | Shortfall          | <u>(137,224)</u>            | 7                        | <u>(22,902)</u>       |
| Total              |                    | \$14,699,518                |                          | \$ 4,339,830          |

**Attachment to 2013 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, 2013 to December 31, 2013**

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Plan expenses increased to \$306,401 (previously, \$131,698).