

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2017</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report ☐ the final return/report	
	☒ an amended return/report ☐ a short plan year return/report (less than 12 months)		
C	If the plan is a collectively-bargained plan, check here. ▶ ☐		
D	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program	
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>ARCBEST CORPORATION PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>01/01/1969</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ARCBEST CORPORATION</u> <u>P.O. BOX 10048</u> <u>8401 MCCLURE DRIVE</u> <u>FORT SMITH, AR 72916</u>	2b	Employer Identification Number (EIN) <u>71-0673405</u>
		2c	Plan Sponsor's telephone number <u>479-785-6000</u>
		2d	Business code (see instructions) <u>484120</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	11/13/2018	ERIN K. GATTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1697
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 1142
a(2) Total number of active participants at the end of the plan year	6a(2) 1024
b Retired or separated participants receiving benefits	6b 23
c Other retired or separated participants entitled to future benefits	6c 454
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 1501
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 7
f Total. Add lines 6d and 6e	6f 1508
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

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

1A 1I 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ 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 ARCBEST 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 ARCBEST 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
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Part I	Basic Information
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1 Enter the valuation date: Month 01 Day 01 Year 2017			
2 Assets:			
a Market value	2a	144804521	
b Actuarial value	2b	144804521	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	52	5618021	5618021
b For terminated vested participants	503	20630443	20630443
c For active participants	1142	104342668	108042177
d Total	1697	130591132	134290641
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	5.60 %	
6 Target normal cost	6	195000	

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

SIGN HERE			
Signature of actuary	09/25/2018		
PAUL W. FOLEY, A.S.A., E.A.	Date		
Type or print name of actuary	17-05775		
TRANSAMERICA	Most recent enrollment number		
Firm name	508-903-6016		
24 SUPERIOR DRIVE SUITE 400 NATICK, MA 01760	Telephone number (including area code)		
Address of the firm			

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	23181422
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1859571
9 Amount remaining (line 7 minus line 8)	0	21321851
10 Interest on line 9 using prior year's actual return of <u>8.40</u> %	0	1791035
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.79</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	23112886

Part III Funding Percentages

14 Funding target attainment percentage	14	90.61%
15 Adjusted funding target attainment percentage	15	107.82%
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	92.31%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/13/2018	5500000				
Totals ▶			18(b)	5500000	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	5013794

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age.....				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	195000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	12599006		2274094
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	2469094	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	1794002	1794002
36 Additional cash requirement (line 34 minus line 35)	36	675092	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	5013794	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4338702	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	1794002	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan ARCBEST CORPORATION PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ARCBEST CORPORATION	D Employer Identification Number (EIN) 71-0673405	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TRANSAMERICA RETIREMENT SOLUTIONS
13-3689044

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

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

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 12 15 38 50 59 61 62 63 64	RECORDKEEPER	93756	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

NATIONAL FINANCIAL SERVICES

04-3523567

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

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

BUCKHEAD CAPITAL MANAGEMENT

58-2552872

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28 50 51	INVESTMENT MANAGEMENT	50220	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

FIDUCIARY VEST LLC

20-2217636

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INVESTMENT ADVISORY	30000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BKD LLP

44-0160260

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	18200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
TRANSAMERICA RETIREMENT SOLUTIONS	11 12 15 28 38 50 59 61 62 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FIRST EAGLE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
TRANSAMERICA RETIREMENT SOLUTIONS	11 12 15 28 38 50 59 61 62 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PNC CAPITAL ADVISORS 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
TRANSAMERICA RETIREMENT SOLUTIONS	11 12 15 28 38 50 59 61 62 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
EATON VANCE TWO INTERNATIONAL PLACE 16TH FLOOR BOSTON, MA 02110	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIRST EAGLE 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PNC CAPITAL ADVISORS 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EATON VANCE TWO INTERNATIONAL PLACE 16TH FLOOR BOSTON, MA 02110	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017					
A Name of plan ARCBEST CORPORATION PENSION PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ARCBEST CORPORATION				D Employer Identification Number (EIN) 71-0673405	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: DGI GROWTH FUND					
b Name of sponsor of entity listed in (a): HAND BENEFITS & TRUST COMPANY					
c EIN-PN 74-2008758-153		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>ARCBEST CORPORATION PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ARCBEST CORPORATION</u>	D Employer Identification Number (EIN) <u>71-0673405</u>	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		5500000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	342755	649339
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)	6520225	3030064
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	28992493	78077463
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	7441864	
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	101113772	42461604
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	393412	612122

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	144804521	130330592

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	144804521	130330592
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	5500000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5500000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	54149	
(B) U.S. Government securities	2b(1)(B)	101297	
(C) Corporate debt instruments	2b(1)(C)	1050340	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	103	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1205889
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	19303	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1258580	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1277883
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	26603163	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	26067013	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		536150
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-287977	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-287977

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-12267
(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)		4182203
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		12401881

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	18959267	
(2) To insurance carriers for the provision of benefits	2e(2)	7531114	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		26490381
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)	67414	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	80220	
(4) Other	2i(4)	237795	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		385429
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		26875810

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-14473929
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☐ Yes ☒ No

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

(1) Name: **BKD, LLP**

(2) EIN: **44-0160260**

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☒ Yes ☐ No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4101905. (See instructions.)

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan ARCBEST CORPORATION PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ARCBEST CORPORATION		D Employer Identification Number (EIN) 71-0673405
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-3689044		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3 139
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2017 v. 170203		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

Stock: 48.0% Investment-Grade Debt: 15.0% High-Yield Debt: 21.0% Real Estate: _____% Other: 16.0%

- 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):

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

Independent Auditor's Report and Financial Statements

December 31, 2017 and 2016

ArcBest Corporation Pension Plan

December 31, 2017 and 2016

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Independent Auditor's Report

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

We have audited the accompanying financial statements of ArcBest Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, 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 ArcBest Corporation Pension Plan as of December 31, 2017 and 2016, 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.

Emphasis of Matter

As discussed in *Note 2* to the financial statements, the Board of Directors of ArcBest Corporation, the Plan's sponsor, voted on October 30, 2017, to terminate the Plan, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2016 financial statements to the liquidation basis used in presenting the 2017 financial statements. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes 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 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 11, 2018

Federal Employer Identification Number: 44-0160260

ArcBest Corporation Pension Plan
Statements of Net Assets Available for Benefits
December 31, 2017 and 2016

	2017 <u>(In Liquidation)</u>	2016 <u>(Ongoing)</u>
Assets		
Investments, At Fair Value		
ArcBest Pension Trust	\$ <u>124,181,253</u>	\$ <u>144,461,766</u>
Receivables		
Employer contributions	5,500,000	—
Accrued interest, dividends and other	649,339	342,755
Accrued income expected to be earned in liquidation	<u>2,990,058</u>	<u>—</u>
	<u>9,139,397</u>	<u>342,755</u>
Total Assets	<u>133,320,650</u>	<u>144,804,521</u>
Liabilities		
Accrued expenses expected to be incurred in liquidation	<u>661,140</u>	<u>—</u>
Net Assets Available for Benefits	<u>\$ 132,659,510</u>	<u>\$ 144,804,521</u>

ArcBest Corporation Pension Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2017 and 2016

	2017 (In Liquidation)	2016 (Ongoing)
Contributions		
Employer	\$ <u>5,500,000</u>	\$ <u>—</u>
Deductions		
Benefits paid directly to participants	18,959,267	16,896,182
Purchase of annuity contract	7,531,114	—
Administrative expenses	<u>385,429</u>	<u>115,520</u>
Total deductions	<u>26,875,810</u>	<u>17,011,702</u>
Net Investment Income		
Net appreciation in fair value of investments	4,418,109	8,676,352
Interest and dividends	<u>2,483,772</u>	<u>2,823,274</u>
Net investment income	<u>6,901,881</u>	<u>11,499,626</u>
Net Decrease	(14,473,929)	(5,512,076)
Adjustment to liquidation basis	2,328,918	—
Net Assets Available for Benefits, Beginning of Year (Ongoing)	<u>144,804,521</u>	<u>150,316,597</u>
Net Assets Available for Benefits, End of Year	<u>\$ 132,659,510</u>	<u>\$ 144,804,521</u>

ArcBest Corporation Pension Plan

Notes to Financial Statements

December 31, 2017 and 2016

Note 1: Description of the Plan

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

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.; ArcBest II, Inc. (beginning January 1, 2017); ArcBest Technologies, Inc.; FleetNet America, Inc.; and Land-Marine Cargo, Inc. The following wholly owned subsidiaries were participating companies in the Plan prior to January 1, 2017, when their employees were transferred to ArcBest II, Inc.: ABF Global Supply Chain, Inc.; ABF Logistics, Inc.; ArcBest Enterprise Solutions, Inc.; Expedited Solutions, 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”).

As the Plan Administrator and Plan Sponsor, the Company has overall responsibility for the operation and administration of the Plan. The Plan has an Investment Committee which is comprised of employees of the Company or its subsidiaries. The Investment Committee establishes and reviews the investment policy of the Plan, determines the number and type of investments in the Plan, and monitors the Plan’s investment performance.

The Plan was amended in June 2013 to freeze the participants’ final average compensation and years of credited service as of July 1, 2013. The vested benefits of retirees or former employees whose benefits had not yet been paid from the Plan were not impacted by the July 1, 2013 Plan freeze.

In November 2017, an amendment was executed to terminate the Plan with a termination date of December 31, 2017. The Plan filed for a determination letter from the U.S. Internal Revenue Service (the “IRS”) regarding the qualification of the plan termination. Following receipt of a favorable determination letter (see Note 3), benefit election forms will be provided to plan participants and, after an election window in which participants may choose their form of benefit payment, distribution of all account balances will commence in accordance with the terms of the Plan.

For 2017 and 2016, Transamerica Retirement Solutions Corporation was the Plan’s actuary and State Street Bank and Trust Company was the Plan trustee. At December 31, 2017 and 2016, the Plan’s assets were held by State Street Bank and Trust Company in the ArcBest Pension Trust.

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

ArcBest Corporation Pension Plan

Notes to Financial Statements (Continued)

December 31, 2017 and 2016

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. 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.

Contributions

Prior to funding the Plan termination, employer contributions are based upon the minimum funding levels required under the provisions of ERISA as amended by the Pension Protection Act of 2006 (the "PPA"). The Company intends to make contributions necessary to maintain a Plan adjusted funding target attainment percentage ("AFTAP") of at least 80% as determined by measurements mandated by the U.S. Internal Revenue Code (the "IRC"). The Plan had an AFTAP of 108.8% as of the January 1, 2018 actuarial valuation date. Additional voluntary employer contributions may be made based on the consideration of various factors, including deductible limits allowable by the IRC and contributions anticipated to be required to fund the Plan termination.

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 met the minimum funding requirements established by ERISA without a required minimum cash contribution for the 2017 and 2016 Plan years; however, the Company made a voluntary contribution of \$5,500,000 during 2018 which was allocated to the 2017 plan year.

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 became fully vested in their benefit amounts. Upon Plan termination, all benefits should be reported as vested. The accumulated plan benefit information presented in *Note 5* was determined using the liquidation basis of accounting and, accordingly, all benefits are reported as vested at December 31, 2017.

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 final average compensation and years of credited service used to calculate a participant's retirement benefit were frozen as of July 1, 2013.

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.

ArcBest Corporation Pension Plan

Notes to Financial Statements (Continued)

December 31, 2017 and 2016

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. The Plan allows eligible Plan participants to make in-service withdrawals upon attainment of age 62.

Death Benefits

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

Note 2: Plan Termination

In November 2017, an amendment was executed to terminate the Plan with a termination date of December 31, 2017. The Plan filed for a determination letter from the IRS regarding the qualification of the plan termination. Following receipt of a favorable determination letter (see *Note 3*), benefit election forms will be provided to plan participants and, after an election window in which participants may choose their form of benefit payment, distribution of all account balances will commence in accordance with the terms of the Plan.

The termination of the Plan is subject to the provisions set forth in ERISA. 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. 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

ArcBest Corporation Pension Plan
Notes to Financial Statements (Continued)
December 31, 2017 and 2016

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

Whether all participants receive their benefits in Plan termination 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 3: Summary of Significant Accounting Policies

Basis of Accounting

In November 2017, an amendment was executed to terminate the Plan with a termination date of December 31, 2017. As a result, the accompanying financial statements as of and for the year ended December 31, 2017 have been prepared on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States. This basis of accounting is considered appropriate when liquidation of a plan is probable and the net realizable value of assets is reasonably determinable. Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value and liabilities are stated at their anticipated settlement amounts. The estimated net realizable cash value for investments as of December 31, 2017 is fair value. Estimates of income expected to be earned and expenses expected to be incurred in liquidation are accrued as of December 31, 2017. There are no other material changes to the accompanying financial statements as of and for the year ended December 31, 2017 as a result of the change to the liquidation basis of accounting.

The accompanying financial statements as of and for the year ended December 31, 2016 are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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 instruments, U.S. Government securities, and other fixed income instruments 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.

ArcBest Corporation Pension Plan
Notes to Financial Statements (Continued)
December 31, 2017 and 2016

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.

As previously discussed within this Note, the accompanying financial statements as of and for the year ended December 31, 2017 have been prepared on the liquidation basis of accounting. Accordingly, estimates of income expected to be earned and expenses expected to be incurred in liquidation are accrued as of December 31, 2017.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

During 2017, the Plan began paying certain expenses associated with maintaining the Plan which in prior years had been paid by the Company. For the year ended December 31, 2017, administrative expenses paid by the Plan include PBGC insurance premiums and certain investment management, actuarial, Plan administration, investment consulting, and audit fees. Fees paid by the Plan for securities brokerage and certain investment management services are included in net appreciation in fair value of investments during 2017. The Company paid all other expenses of maintaining the Plan.

For the year ended December 31, 2016, 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 during 2016. The Company paid all other expenses of maintaining the Plan.

Actuarial Present Value of 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.

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. See *Note 5* for disclosures of the actuarial present value of accumulated plan benefits and the significant underlying actuarial assumptions.

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.

ArcBest Corporation Pension Plan

Notes to Financial Statements (Continued)

December 31, 2017 and 2016

Plan Tax Status

The Plan's most recent determination letter is dated September 19, 2018. In the letter, the IRS made a favorable determination that termination of the Plan did not affect the Plan's qualification for federal tax purposes. The determination applies to the proposed termination date of December 31, 2017 and to Plan amendments dated November 16, 2017 and October 30, 2017.

The Plan also received a determination letter, dated September 21, 2017, in which the IRS stated that it made a favorable determination on the Plan, which indicates the Plan, as then designed, was in compliance with the applicable requirements of the IRC and, therefore, not subject to income tax.

Note 4: Fair Value Measurements

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.

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, 2017. 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, at December 31, 2016, common stock of publicly-traded companies that are measured at fair value as determined by quoted market prices in an active market. The Plan's investments classified as Level 2 include corporate debt instruments, U.S. Government securities, and other fixed income instruments. The fair value measurements of Level 2 investments are provided by a pricing service which uses the market approach with inputs derived from observable

ArcBest Corporation Pension Plan
Notes to Financial Statements (Continued)
December 31, 2017 and 2016

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.

Recurring Measurements

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements are classified at December 31, 2017 and 2016:

	Fair Value	2017 (In Liquidation)		
		Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds	\$ 42,461,604	\$ 42,461,604	\$ —	\$ —
Corporate debt instruments	78,077,463	—	78,077,463	—
U.S. Government securities	3,030,064	—	3,030,064	—
Other fixed income instruments	<u>612,122</u>	<u>599,907</u>	<u>12,215</u>	<u>—</u>
Total	<u>\$ 124,181,253</u>	<u>\$ 43,061,511</u>	<u>\$ 81,119,742</u>	<u>\$ —</u>

	Fair Value	2016 (Ongoing)		
		Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds	\$ 101,113,772	\$ 101,113,772	\$ —	\$ —
Corporate debt instruments	28,992,493	—	28,992,493	—
Common stocks	7,441,864	7,441,864	—	—
U.S. Government securities	6,520,225	—	6,520,225	—
Other fixed income instruments	<u>393,412</u>	<u>—</u>	<u>393,412</u>	<u>—</u>
Total	<u>\$ 144,461,766</u>	<u>\$ 108,555,636</u>	<u>\$ 35,906,130</u>	<u>\$ —</u>

ArcBest Corporation Pension Plan
Notes to Financial Statements (Continued)
December 31, 2017 and 2016

Note 5: Actuarial Present Value of Accumulated Plan Benefits

The accumulated plan benefit information was as follows at December 31, 2017 and 2016 based on the actuarial valuation report dated January 1, 2018 and 2017, respectively:

	2017 <u>(In Liquidation)</u>	2016 <u>(Ongoing)</u>
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 3,095,000	\$ 5,433,146
Other participants	<u>142,674,000</u>	<u>119,193,616</u>
	145,769,000	124,626,762
Nonvested benefits	<u>—</u>	<u>3,414,830</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 145,769,000</u>	<u>\$ 128,041,592</u>

Vested benefits of other participants include employees' contributions and interest earned for active participants of \$3,678,525 and \$4,423,352, respectively, at December 31, 2017 and 2016. 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, 2017 and 2016 are as follows:

	2017 <u>(In Liquidation)</u>	2016 <u>(Ongoing)</u>
Actuarial present value of accumulated plan benefits, beginning of year	\$ <u>128,041,592</u>	\$ <u>132,538,458</u>
Increase (decrease) during the year attributable to:		
Actuarial assumption changes	32,440,862	1,019,920
Plan amendment	1,782,627	—
Benefits accrued and actuarial experience	2,518,995	3,304,878
Interest accumulated	7,475,305	8,074,518
Benefits paid	<u>(26,490,381)</u>	<u>(16,896,182)</u>
Net increase (decrease)	<u>17,727,408</u>	<u>(4,496,866)</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 145,769,000</u>	<u>\$ 128,041,592</u>

ArcBest Corporation Pension Plan

Notes to Financial Statements (Continued)

December 31, 2017 and 2016

Significant assumptions underlying the actuarial computations are:

- Discount rate: Based on assumed rate of return on investments of 2.50% and 6.50% for December 31, 2017 and 2016, respectively, compounded annually
- Mortality basis: IRS applicable mortality table
- Retirement: Various retirement decrement rates for ages 55 to 70

For the accumulated plan benefit data as of December 31, 2016, the foregoing actuarial assumptions were based on the presumption that the Plan will continue. The actuarial present value of accumulated plan benefits is calculated on the liquidation basis as of December 31, 2017, and the following assumptions were also used in the underlying actuarial computations:

- Benefit election assumption for non-retirees: 50% lump sum and 50% annuity contract
- Lump-sum obligation for non-retirees: Plan benefits determined as of December 1, 2018 based on current plan provisions, including IRS 417(e) mortality for 2018 distributions and 2017 IRS 417(e) interest rates of 2.20%, 3.57% and 4.24%
- Annuity contract obligation for non-retirees: Plan benefits determined as of February 1, 2019 based on current plan provisions, including IRS 417(e) mortality for 2019 distributions and five-year average of IRS 417(e) interest rates of 1.67%, 3.99% and 4.92%.
 - Benefit election assumption for annuity contract participants: 50% lump sum and 50% single life annuity, with form of payment commencing at age 60 (or attained age if later)

Note 6: Annuity Contract Purchase

In 2017, the Plan used Plan assets of \$7,531,114 to purchase a nonparticipating annuity contract from an insurance company to irrevocably settle the pension obligation related to the vested benefits of 50 plan participants and beneficiaries who were receiving monthly benefit payments as of the contract purchase date. The Plan does not own participation rights to receive future dividends or retrospective rate credits from the insurance company; therefore, the cost of the annuity contract is excluded from Plan assets. Benefits provided by the contract are not recorded as benefits provided by the Plan.

Note 7: 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.

ArcBest Corporation Pension Plan

Notes to Financial Statements (Continued)

December 31, 2017 and 2016

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 U.S. Government Money Market Fund and, during 2016, the Plan held investments in the State Street Institutional Liquid Reserves Fund. These funds are distributed by State Street Global Advisors Funds Distributors, LLC, a wholly owned subsidiary 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 8: Differences Between Financial Statements and Form 5500 Information

The following is a reconciliation of the net assets available for benefits as reported in the financial statements to the Form 5500 for the year ended December 31, 2017 and 2016:

	<u>2017</u> (In Liquidation)	<u>2016</u> (Ongoing)
Net assets available for benefits per the financial statements	\$ 132,659,510	\$ 144,804,521
Accrued income expected to be earned in liquidation	(2,990,058)	—
Accrued expenses expected to be incurred in liquidation	<u>661,140</u> (2,328,918)	<u>—</u>
Net assets available for benefits per the Form 5500	<u>\$ 130,330,592</u>	<u>\$ 144,804,521</u>

Note 9: Significant Estimates and Concentrations

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

Actuarial Assumptions

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, employee demographics, and, for 2017, Plan termination assumptions, 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.

ArcBest Corporation Pension Plan
Notes to Financial Statements (Continued)
December 31, 2017 and 2016

Economic Conditions

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 10: 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.

Note 11: Subsequent Events

Subsequent events have been evaluated through the date which the financial statements were available to be issued.

In September 2018, the Plan received a favorable determination letter from the IRS regarding the qualification of the Plan termination (see *Note 3*). Following an election window in which participants may choose their form of benefit payment, the Plan will distribute immediate lump sum benefit payments from Plan assets and will settle remaining Plan liabilities for benefits with the purchase of nonparticipating annuity contracts from insurance companies. The Plan Sponsor will make a cash contribution to the Plan for the amount, if any, required to fund benefit distributions and annuity contract purchases in excess of plan assets; however, the amount of any such contribution cannot be determined at this time. Liquidation of the Plan is expected to be completed by February 25, 2019.

Supplemental Schedules

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
<u>Investments</u>			
Eaton Vance Distributors, Inc.	Eaton Vance Floating Rate Fund, 1,823,589 shares	\$ 16,324,659	\$ 16,412,302
PNC Funds Distributor, LLC	PNC Ultra Short Bond I, 1,018,898 shares	10,117,562	10,087,089
The Vanguard Group, Inc.	Vanguard Treasury Money Market, 9,951,853 shares	9,951,853	9,951,853
* State Street Global Advisors Funds Distributors, LLC	State Street Institutional U.S. Government Money Market Fund, 6,010,361 shares	6,010,361	6,010,361
Cooperatieve Rabobank UA/NY	Corporate Bond, 1/14/2019 maturity date, \$1,200,000 par value, 2.2500%	1,209,252	1,201,290
Bank of America Corporation	Corporate Bond, 1/15/2019 maturity date, \$1,140,000 par value, 2.6000%	1,149,280	1,143,902
Santander Drive Auto Receivable Trust	Asset-Backed Security, 4/15/2021 maturity date, \$1,129,606 par value, 2.5700%	1,134,789	1,132,425
Priscoa Global Funding I	Corporate Bond, 9/21/2018 maturity date, \$1,129,000 par value, 1.900%	1,131,913	1,129,216
Intercontinental Exchange	Corporate Bond, 10/15/2018 maturity date, 1,100,000 par value, 2.5000%	1,109,185	1,104,372
Santander Drive Auto Receivable Trust	Asset-Backed Security, 2/16/2021 maturity date, \$1,100,000 par value, 2.0800%	1,102,957	1,100,233
Morgan Stanley, Inc.	Corporate Bond, 2/1/2019 maturity date, \$ 1,095,000 par value, 2.4500%	1,102,490	1,097,774
MetLife, Inc.	Corporate Bond, 2/15/2019 maturity date, \$1,000,000 par value, 7.7170%	1,079,800	1,062,522
WM Wrigley JR Company	Corporate Bond, 10/21/2018 maturity date, \$1,047,000 par value, 2.4000%	1,054,654	1,049,973
Caterpillar Financial Services	Corporate Bond, 10/01/2018 maturity date, \$1,000,000 par value, 7.0500%	1,052,961	1,038,600
PNC Bank NA	Corporate Bond, 11/05/2018 maturity date, \$1,020,000 par value, 1.8000%	1,021,408	1,019,099
Bank of Nova Scotia	Corporate Bond, 01/15/2019 maturity date, \$1,000,000 par value, 2.1892%	1,009,020	1,006,347
HSBC USA, Inc.	Corporate Bond, 09/24/2018 maturity date, \$1,000,000 par value, 2.6250%	1,009,590	1,004,624
Goldman Sachs Group, Inc.	Corporate Bond, 01/31/2019 maturity date, \$1,000,000 par value, 2.6250%	1,008,960	1,004,320
Toronto Dominion Bank	Corporate Bond, 09/10/2018 maturity date, \$1,000,000 par value, 2.6250%	1,009,620	1,004,253
Discover Card Execution Note Trust	Asset-Backed Security, 07/15/2021 maturity date, \$1,000,000 par value, 1.9070%	1,004,844	1,003,420
Royal Bank of Canada	Corporate Bond, 01/10/2019 maturity date, \$1,000,000 par value, 1.8003%	1,004,604	1,003,142
Astrazeneca PLC	Corporate Bond, 11/16/2018 maturity date, \$1,000,000 par value, 1.9490%	1,004,130	1,003,091

* Indicates party-in-interest to the Plan.

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
BNP Paribas	Corporate Bond, 12/12/2018 maturity date, \$1,000,000 par value, 2.4000%	1,008,270	1,002,821
JP Morgan Chase & Company	Corporate Bond, 01/28/2019 maturity date, \$1,000,000 par value, 2.3500%	1,008,120	1,001,966
BP Capital Markets PLC	Corporate Bond, 09/26/2018 maturity date, \$1,000,000 par value, 2.2410%	1,006,420	1,001,839
New York Life Global Funding	Corporate Bond, 01/02/2019 maturity date, \$1,000,000 par value, 2.1000%	1,006,030	1,001,371
Capital Auto Receivables Asset Trust	Asset-Backed Security, 01/21/2020 maturity date, \$1,000,000 par value, 1.9700%	1,002,148	1,000,306
Commonwealth Edison Company	Corporate Bond, 01/15/2019 maturity date, \$1,000,000 par value, 2.1500%	1,005,580	1,000,198
Nissan Master Owner Trust Receivables	Asset-Backed Security, 01/15/2020 maturity date, \$1,000,000 par value, 1.4400%	999,786	999,850
John Deere Capital Corporation	Corporate Bond, 12/13/2018 maturity date, \$1,000,000 par value, 1.9500%	1,003,950	999,561
American Express Credit	Corporate Bond, 11/05/2018 maturity date, \$1,000,000 par value, 1.8750%	1,001,900	999,554
Ford Credit Auto Owner Trust	Asset-Backed Security, 09/15/2019 maturity date, \$1,000,000 par value, 1.7200%	1,000,117	999,278
Georgia Power Company	Corporate Bond, 12/01/2018 maturity date, \$1,000,000 par value, 1.9500%	1,003,110	999,056
Hyundai Capital America	Corporate Bond, 10/30/2018 maturity date, \$1,000,000 par value, 2.4000%	1,003,000	999,034
Citigroup, Inc.	Corporate Bond, 12/07/2018 maturity date, \$1,000,000 par value, 2.0500%	1,002,570	998,954
CarMax Auto Owner Trust	Asset-Backed Security, 07/15/2020 maturity date, \$1,000,000 par value, 1.8100%	1,001,211	998,491
AmeriCredit Automobile Receivables Trust	Asset-Backed Security, 11/09/2020 maturity date, \$1,000,000 par value, 1.6000%	999,531	998,355
National Australia Bank NY	Corporate Bond, 01/14/2019 maturity date, \$1,000,000 par value, 2.0000%	1,003,160	998,281
BMW Vehicle Lease Trust	Asset-Backed Security, 06/20/2019 maturity date, \$1,000,000 par value, 1.5100%	998,906	998,236
Anheuser Busch Inbev	Corporate Bond, 02/01/2019 maturity date, \$1,000,000 par value, 1.9000%	1,003,360	997,927
Citibank Credit Card Issuance Trust	Asset-Backed Security, 01/19/2021 maturity date, \$1,000,000 par value, 1.7400%	1,000,938	997,769
Philip Morris International, Inc.	Corporate Bond, 02/21/2019 maturity date, \$1,000,000 par value, 1.6250%	999,610	994,910
Schlumberger Holdings Corporation	Corporate Bond, 12/21/2018 maturity date, \$910,000 par value, 2.3500%	915,879	912,043
Wells Fargo & Company	Corporate Bond, 01/15/2019 maturity date, \$900,000 par value, 2.1500%	904,644	901,445
BB&T Corporation	Corporate Bond, 02/01/2019 maturity date, \$895,000 par value, 2.2500%	901,202	896,540

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
Synchrony Credit Card Master Note Trust	Asset-Backed Security, 04/15/2021 maturity date, \$890,000 par value, 1.6000%	890,452	889,433
Hartford Financial Services Group	Corporate Bond, 01/15/2019 maturity date, \$818,000 par value, 6.0000%	860,634	847,552
American Honda Finance Corporation	Corporate Bond, 02/22/2019 maturity date, \$840,000 par value, 1.7000%	839,849	836,546
Pharmacia LLC	Corporate Bond, 12/01/2018 maturity date, \$725,000 par value, 6.5000%	765,390	754,556
Nextera Energy Capital Holdings, Inc.	Corporate Bond, 09/01/2018 maturity date, \$750,000 par value, 1.6490%	750,135	747,832
Chase Issuance Trust	Asset-Backed Security, 07/15/2020 maturity date, \$700,000 par value, 2.0085%	702,023	701,266
CarMax Auto Owner Trust	Asset-Backed Security, 03/16/2020 maturity date, \$684,044 par value, 1.3700%	683,376	682,604
Apache Corporation	Corporate Bond, 09/15/2018 maturity date, \$627,000 par value, 6.9000%	656,751	646,800
Newell Brands, Inc.	Corporate Bond, 10/15/2018 maturity date, \$634,000 par value, 2.1500%	636,454	634,582
Hewlett Packard Enterprise Company	Corporate Bond, 10/05/2018 maturity date, \$625,000 par value, 2.8500%	631,743	628,012
Air Lease Corporation	Corporate Bond, 09/04/2018 maturity date, \$600,000 par value, 2.6250%	604,974	601,768
National Rural Utility Cooperative	Corporate Bond, 02/01/2019 maturity date, \$600,000 par value, 2.1500%	603,744	600,267
Canadian Imperial Bank	Certificate of Deposit, 01/03/2019 maturity date, \$600,000 par value, 1.5689%	599,907	599,907
Citizens Bank NA, (RI)	Corporate Bond, 12/03/2018 maturity date, \$585,000 par value, 2.3000%	587,586	585,400
Ingersoll-Rand Holdings Company	Corporate Bond, 08/15/2018 maturity date, \$525,000 par value, 6.8750%	548,163	540,205
ING Bank NV	Corporate Bond, 11/26/2018 maturity date, \$535,000 par value, 2.0000%	536,166	534,731
General Motors Company	Corporate Bond, 10/02/2018 maturity date, \$500,000 par value, 3.5000%	508,220	505,201
Juniper Networks, Inc.	Corporate Bond, 02/26/2019 maturity date, \$500,000 par value, 3.1250%	508,155	503,916
Ford Motor Credit Company LLC	Corporate Bond, 01/08/2019 maturity date, \$500,000 par value, 2.9430%	506,120	503,122
Fidelity National Information Services, Inc.	Corporate Bond, 10/15/2018 maturity date, \$500,000 par value, 2.8500%	505,946	503,035
Spectra Energy Partners, LP	Corporate Bond, 09/25/2018 maturity date, \$500,000 par value, 2.9500%	505,120	503,005
Oneok Partners LP	Corporate Bond, 09/15/2018 maturity date, \$500,000 par value, 3.2000%	506,080	502,913
Thermo Fisher Scientific	Corporate Bond, 02/01/2019 maturity date, \$500,000 par value, 2.4000%	503,875	501,219

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
CVS Health Corporation	Corporate Bond, 12/05/2018 maturity date, \$500,000 par value, 2.2500%	502,735	500,663
Regions Bank	Corporate Bond, 09/14/2018 maturity date, \$500,000 par value, 2.2500%	502,185	500,545
Kroger Company	Corporate Bond, 01/15/2019 maturity date, \$500,000 par value, 2.0000%	501,345	499,104
AmeriCredit Automobile Receivables Trust	Asset-Backed Security, 09/08/2020 maturity date, \$470,000 par value, 2.0800%	471,340	470,217
Royal Bank of Canada	Corporate Bond, 02/05/2020 maturity date, \$450,000 par value, 1.8750%	450,852	446,269
Bank of America Corporation	Corporate Bond, 12/31/2049 maturity date, \$440,000 par value, 8.0000%	440,979	441,496
Ally Financial, Inc.	Corporate Bond, 09/10/2018 maturity date, \$435,000 par value, 4.7500%	438,955	440,438
Penske Auto Group, Inc.	Corporate Bond, 10/01/2022 maturity date, \$410,000 par value, 5.7500%	421,536	422,813
Constellation Brands, Inc.	Corporate Bond, 11/15/2019 maturity date, \$400,000 par value, 3.8750%	407,068	410,845
HCA, Inc.	Corporate Bond, 10/15/2019 maturity date, \$355,000 par value, 4.2500%	359,679	362,544
Wells Fargo & Company	Corporate Bond, 03/29/2049 maturity date, \$348,000 par value, 7.9800%	350,366	353,638
ArcelorMittal S.A.	Corporate Bond, 03/01/2021 maturity date, \$305,000 par value, 6.0000%	326,932	329,400
William Carter Company	Corporate Bond, 08/15/2021 maturity date, \$320,000 par value, 5.2500%	331,999	328,800
International Lease Finance Corporation	Corporate Bond, 04/15/2018 maturity date, \$325,000 par value, 3.8750%	325,917	326,488
Royal Caribbean Cruises, Ltd	Corporate Bond, 03/15/2018 maturity date, \$309,000 par value, 7.2500%	311,969	311,899
Bank of America Corporation	Corporate Bond, 04/19/2021 maturity date, \$300,000 par value, 2.6250%	304,875	301,530
Citigroup, Inc.	Corporate Bond, 3/30/2021 maturity date, \$300,000 par value, 2.7000%	305,244	300,911
US Bankcorp	Corporate Bond, 11/15/2018 maturity date, \$300,000 par value, 1.9500%	301,098	300,030
JP Morgan Chase & Company	Corporate Bond, 01/23/2020 maturity date, \$300,000 par value, 2.2500%	302,436	299,799
Sinopec Capital (2013) LTD	Corporate Bond, 04/24/2018 maturity date, \$300,000 par value, 1.875%	299,616	299,534
Bank of Nova Scotia	Corporate Bond, 04/14/2020 maturity date, \$300,000 par value, 1.8500%	300,718	297,141
Wells Fargo & Company	Corporate Bond, 07/26/2021 maturity date, \$300,000 par value, 2.1000%	300,072	294,977
Westpac Banking Corporation	Corporate Bond, 08/19/2021 maturity date, \$300,000 par value, 2.0000%	300,407	294,453

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
CNH Industrial Capital LLC	Corporate Bond, 04/15/2018 maturity date, \$275,000 par value, 3.6250%	275,451	276,425
SunTrust Banks, Inc.	Corporate Bond, 11/01/2018 maturity date, \$275,000 par value, 2.3500%	276,656	275,742
UBS AG Stamford, CT Branch	Corporate Bond, 08/14/2019 maturity date, \$250,000 par value, 2.3750%	253,059	250,206
Cooperatieve Rabobank UA/NY	Corporate Bond, 01/14/2020 maturity date, \$250,000 par value, 2.2500%	250,167	249,747
Commonwealth Bank of Australia	Corporate Bond, 03/15/2019 maturity date, \$250,000 par value, 2.0500%	251,672	249,727
Fannie Mae	Agency Security, 05/21/2018 maturity date, \$250,000 par value, 0.8750%	246,493	249,344
Capital One N.A.	Corporate Bond, 09/13/2021 maturity date, \$250,000 par value, 2.2500%	249,709	245,236
Church & Dwight Company, Inc.	Corporate Bond, 01/25/2019 maturity date, \$233,000 par value, 1.5174%	232,835	232,931
Santander Drive Auto Receivable Trust	Asset-Backed Security, 10/15/2019 maturity date, \$229,316 par value, 2.7300%	230,606	229,942
Santander UK Group Holdings PLC	Corporate Bond, 01/08/2021 maturity date, \$225,000 par value, 3.1250%	227,311	227,116
Goldman Sachs Group, Inc.	Corporate Bond, 09/15/2020 maturity date, \$225,000 par value, 2.7500%	228,942	226,124
BNP Paribas	Corporate Bond, 12/12/2018 maturity date, \$225,000 par value, 2.4000%	225,546	225,635
BB&T Corporation	Corporate Bond, 06/19/2018 maturity date, \$225,000 par value, 2.0500%	225,257	225,117
AT&T, Inc.	Corporate Bond, 06/30/2020 maturity date, \$225,000 par value, 2.4500%	228,415	224,754
Morgan Stanley, Inc.	Corporate Bond, 04/21/2021 maturity date, \$225,000 par value, 2.5000%	227,661	224,623
Bank of Montreal	Corporate Bond, 07/18/2019 maturity date, \$225,000 par value, 1.5000%	224,957	222,815
BB&T Corporation	Corporate Bond, 02/01/2019 maturity date, \$221,000 par value, 2.0368%	222,505	222,153
Ball Corporation	Corporate Bond, 12/15/2020 maturity date, \$214,000 par value, 4.3750%	220,461	221,490
Davita, Inc.	Corporate Bond, 08/15/2022 maturity date, \$215,000 par value, 5.7500%	223,840	221,181
Capital One Bank USA NA	Corporate Bond, 02/13/2019 maturity date, \$220,000 par value, 2.2500%	220,739	219,711
American Honda Finance Corporation	Corporate Bond, 09/09/2021 maturity date, \$225,000 par value, 1.7000%	224,665	219,145
JP Morgan Chase & Company	Corporate Bond, 12/29/2049 maturity date, \$210,000 par value, 7.9000%	211,855	212,625
PACCAR Financial Corporation	Corporate Bond, 12/06/2018 maturity date, \$200,000 par value, 2.1085%	201,121	200,903

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
Barclays Bank PLC	Corporate Bond, 02/20/2019 maturity date, \$200,000 par value, 2.5000%	201,478	200,510
Toyota Motor Credit Corporation	Corporate Bond, 01/17/2019 maturity date, \$200,000 par value, 2.1000%	199,963	200,458
RHP Hotel Properties LP	Corporate Bond, 04/15/2021 maturity date, \$185,000 par value, 5.0000%	188,007	187,775
Principle Life Global Funding II	Corporate Bond, 10/15/2018 maturity date, \$175,000 par value, 2.2500%	176,115	175,357
HCA, Inc.	Corporate Bond, 02/15/2020 maturity date, \$150,000 par value, 6.5000%	160,426	159,000
Duke Energy Corporation	Corporate Bond, 09/15/2019 maturity date, \$150,000 par value, 5.0500%	156,816	156,747
Dominion Energy, Inc.	Corporate Bond, 08/15/2019 maturity date, \$150,000 par value, 5.2000%	157,085	156,590
Avon Products, Inc.	Corporate Bond, 03/01/2019 maturity date, \$153,000 par value, 6.5000%	156,087	153,000
McDonald's Corporation	Corporate Bond, 03/01/2018 maturity date, \$150,000 par value, 5.3500%	150,930	150,894
Gilead Sciences, Inc.	Corporate Bond, 02/01/2020 maturity date, \$150,000 par value, 2.3500%	150,375	150,702
SunTrust Banks, Inc.	Corporate Bond, 05/01/2019 maturity date, \$150,000 par value, 2.5000%	150,518	150,563
Enterprise Products Operating Company	Corporate Bond, 10/15/2019 maturity date, \$150,000 par value, 2.5500%	150,640	150,472
Abbvie, Inc.	Corporate Bond, 05/14/2020 maturity date, \$150,000 par value, 2.5000%	150,947	150,462
Coca-Cola FEMSA, S.A.B. de C.V.	Corporate Bond, 11/26/2018 maturity date, \$150,000 par value, 2.3750%	150,107	150,363
BP Capital Markets PLC	Corporate Bond, 05/10/2019 maturity date, \$150,000 par value, 2.2370%	150,000	150,214
Abbot Laboratories	Corporate Bond, 11/22/2019 maturity date, \$150,000 par value, 2.3500%	149,906	150,163
Simon Property Group, LP	Corporate Bond, 02/01/2019 maturity date, \$150,000 par value, 2.2000%	149,985	150,146
CarMax Auto Owner Trust	Asset-Backed Security, 11/15/2019 maturity date, \$150,000 par value, 1.8800%	150,094	149,994
MUFG Americas Holdings Corporation	Corporate Bond, 02/09/2018 maturity date, \$150,000 par value, 1.6250%	150,002	149,970
Ebay, Inc.	Corporate Bond, 08/01/2019 maturity date, \$150,000 par value, 2.2000%	150,346	149,625
Xilinx, Inc.	Corporate Bond, 03/15/2019 maturity date, \$150,000 par value, 2.1250%	149,936	149,521
Monsanto, Inc.	Corporate Bond, 07/15/2019 maturity date, \$150,000 par value, 2.1250%	150,615	149,471
Southern Power Company	Corporate Bond, 12/15/2019 maturity date, \$150,000 par value, 1.9500%	148,794	148,767

ArcBest Corporation Pension Plan
EIN 71-0673405 PN 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
Shire Acquisitions Investments	Corporate Bond, 09/23/2019 maturity date, \$150,000 par value, 1.9000%	149,990	148,642
Shell International Finland	Corporate Bond, 09/12/2019 maturity date, \$150,000 par value, 1.3750%	149,975	148,160
Oracle Corporation	Corporate Bond, 09/15/2021 maturity date, \$150,000 par value, 1.9000%	149,811	147,633
Allergan Funding SCS	Corporate Bond, 03/12/2020 maturity date, \$145,000 par value, 3.0000%	147,431	146,304
Caterpillar Financial Services	Corporate Bond, 08/09/2021 maturity date, \$150,000 par value, 1.7000%	149,776	146,288
Teva Pharmaceutical Industries	Corporate Bond, 07/19/2019 maturity date, \$150,000 par value, 1.7000%	149,880	145,739
Valero Energy Corporation	Corporate Bond, 02/01/2020 maturity date, \$135,000 par value, 6.1250%	145,575	145,395
American Express Company	Corporate Bond, 03/19/2018 maturity date, \$141,000 par value, 7.0000%	142,485	142,510
Puget Sound Energy, Inc.	Corporate Bond, 06/15/2018 maturity date, \$139,000 par value, 6.7400%	142,022	141,852
Time Warner, Inc.	Corporate Bond, 03/15/2020 maturity date, \$130,000 par value, 4.8750%	135,961	136,793
GNMA II Pool	Mortgage-Backed Security, 01/20/2038 maturity date, 7.5000%	134,207	129,855
Anheuser Busch Inbev	Corporate Bond, 01/15/2019 maturity date, \$120,000 par value, 7.7500%	126,405	126,733
General Motors Financial Company	Corporate Bond, 01/15/2019 maturity date, \$125,000 par value, 3.1000%	126,226	125,669
International Lease Finance Corporation	Corporate Bond, 05/15/2019 maturity date, \$115,000 par value, 6.2500%	120,495	120,509
Tegna, Inc.	Corporate Bond, 10/15/2019 maturity date, \$115,000 par value, 5.1250%	117,041	116,656
Fannie Mae	Mortgage-Backed Security, 05/25/2031 maturity date, 7.0000%	114,566	107,877
Digital Realty Trust LP	Corporate Bond, 02/01/2020 maturity date, \$100,000 par value, 5.8750%	103,865	106,062
Credit Suisse, New York Branch	Corporate Bond, 01/14/2020 maturity date, \$100,000 par value, 5.4000%	104,879	105,555
America Movil Sab De CV	Corporate Bond, 03/30/2020 maturity date, \$100,000 par value, 5.0000%	103,596	105,394
Comcast Corporation	Corporate Bond, 07/01/2019 maturity date, \$100,000 par value, 5.7000%	104,928	105,263
Toll Brothers Finance Corporation	Corporate Bond, 12/31/2018 maturity date, \$100,000 par value, 4.0000%	101,937	101,625
Berkshire Hathaway Energy	Corporate Bond, 04/01/2018 maturity date, \$100,000 par value, 5.7500%	100,962	100,942
Kinder Morgan, Inc.	Corporate Bond, 12/01/2019 maturity date, \$100,000 par value, 3.0500%	100,376	100,876

ArcBest Corporation Pension Plan

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
Amphenol Corporation	Corporate Bond, 01/30/2019 maturity date, \$100,000 par value, 2.5500%	99,965	100,340
Whirlpool Corporation	Corporate Bond, 03/01/2019 maturity date, \$100,000 par value, 2.4000%	99,945	100,309
Keycorp	Corporate Bond, 12/13/2018 maturity date, \$100,000 par value, 2.3000%	100,543	100,150
Realty Income Corporation	Corporate Bond, 01/31/2018 maturity date, \$100,000 par value, 2.0000%	99,981	99,991
XLIT, Ltd	Corporate Bond, 12/15/2018 maturity date, \$100,000 par value, 2.3000%	100,011	99,974
Cardinal Health, Inc.	Corporate Bond, 11/15/2019 maturity date, \$100,000 par value, 2.4000%	100,490	99,940
Bank of Nova Scotia	Corporate Bond, 04/25/2018 maturity date, \$100,000 par value, 1.4500%	100,058	99,913
Bank of Nova Scotia	Corporate Bond, 04/25/2018 maturity date, \$100,000 par value, 1.4500%	99,848	99,913
John Deere Capital Corporation	Corporate Bond, 10/15/2018 maturity date, \$100,000 par value, 1.6500%	100,098	99,778
Equifax, Inc.	Corporate Bond, 06/01/2021 maturity date, \$100,000 par value, 2.3000%	100,715	97,610
PACCAR Financial Corporation	Corporate Bond, 08/11/2021 maturity date, \$100,000 par value, 1.6500%	99,902	97,202
FED HM LN PC Pool	Mortgage-Backed Security, 03/01/2030 maturity date, 8.0000%	94,795	89,762
FNMA Pool	Mortgage-Backed Security, 06/01/2032 maturity date, 7.0000%	90,755	88,379
FNMA Pool	Mortgage-Backed Security, 05/01/2031 maturity date, 8.5000%	96,918	87,171
FED HM LN PC Pool	Mortgage-Backed Security, 10/20/2035 maturity date, 7.0000%	90,675	86,308
GNMA Pool	Mortgage-Backed Security, 07/15/2035 maturity date, 7.0000%	85,113	82,350
Reinsurance Group of America, Incorporated	Corporate Bond, 11/15/2019 maturity date, \$75,000 par value, 6.4500%	79,689	80,295
Assurant, Inc.	Corporate Bond, 03/15/2018 maturity date, \$80,000 par value, 2.5000%	80,085	80,091
FED HM LN PC Pool	Mortgage-Backed Security, 07/01/2037 maturity date, 8.5000%	83,410	79,178
Fannie Mae	Mortgage-Backed Security, 02/25/2042 maturity date, 7.5000%	83,897	79,142
21 st Century Fox America	Corporate Bond, 03/01/2019 maturity date, \$75,000 par value, 6.9000%	79,094	78,940
Energy Transfer Partners, L.P.	Corporate Bond, 07/01/2018 maturity date, \$75,000 par value, 6.7000%	75,986	76,656
21 st Century Fox America	Corporate Bond, 05/18/2018 maturity date, \$75,000 par value, 7.2500%	76,460	76,492
Amazon.com, Inc.	Corporate Bond, 12/05/2019 maturity date, \$75,000 par value, 2.6000%	74,940	75,765

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
Southwest Airlines Company	Corporate Bond, 11/06/2019 maturity date, \$75,000 par value, 2.7500%	74,941	75,537
Republic Services, Inc.	Corporate Bond, 05/15/2018 maturity date, \$75,000 par value, 3.8000%	75,516	75,519
Prudential Financial, Inc.	Corporate Bond, 08/15/2018 maturity date, \$75,000 par value, 2.3000%	75,098	75,126
Goldcorp, Inc.	Corporate Bond, 03/15/2018 maturity date, \$75,000 par value, 2.1250%	74,940	75,039
Berkshire Hathaway, Inc.	Corporate Bond, 08/14/2019 maturity date, \$75,000 par value, 2.1000%	74,998	75,036
Welltower, Inc.	Corporate Bond, 03/15/2018 maturity date, \$75,000 par value, 2.2500%	74,999	75,029
Anthem, Inc.	Corporate Bond, 01/15/2018 maturity date, \$75,000 par value, 1.8750%	74,997	74,995
Nextera Energy Capital Holdings, Inc.	Corporate Bond, 04/01/2019 maturity date, \$75,000 par value, 2.3000%	74,968	74,959
American Express Credit	Corporate Bond, 07/31/2018 maturity date, \$75,000 par value, 1.8000%	75,175	74,951
Vodafone Group, PLC	Corporate Bond, 02/19/2018 maturity date, \$75,000 par value, 1.5000%	74,975	74,944
Freeport-McMoRan, Inc.	Corporate Bond, 03/15/2018 maturity date, \$75,000 par value, 2.3750%	75,021	74,906
FNMA Pool	Mortgage-Backed Security, 12/01/2032 maturity date, 7.0000%	76,155	74,793
GNMA Pool	Mortgage-Backed Security, 05/15/2026 maturity date, 7.0000%	76,807	71,458
FHLMC GNMA	Mortgage-Backed Security, 04/25/2024, maturity date, 8.0000%	75,205	70,804
GNMA II Pool	Mortgage-Backed Security, 11/20/2038, maturity date, 7.0000%	66,243	67,677
GNMA Pool	Mortgage-Backed Security, 11/15/2028 maturity date, 7.0000%	71,745	66,915
Vendee Mortgage Trust	Mortgage-Backed Security, 03/15/2025 maturity date, 7.0233%	62,699	59,746
FNMA Pool	Mortgage-Backed Security, 05/01/2032 maturity date, 7.0000%	61,978	58,737
Fannie Mae	Mortgage-Backed Security, 11/25/2041 maturity date, 7.5000%	58,608	57,071
Fannie Mae	Mortgage-Backed Security, 11/25/2042 maturity date, 7.0000%	56,729	55,439
FNMA Pool	Mortgage-Backed Security, 09/01/2031 maturity date, 8.0000%	59,819	55,332
Freddie Mac	Mortgage-Backed Security, 11/15/2029 maturity date, 8.0000%	54,339	52,101
FED HM LN PC Pool	Mortgage-Backed Security, 01/01/2036 maturity date, 7.0000%	52,800	50,687
FED HM LN PC Pool	Mortgage-Backed Security, 07/01/2032 maturity date, 6.5000%	50,452	47,662
FNMA Pool	Mortgage-Backed Security, 07/01/2032 maturity date, 7.0000%	51,723	47,201

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
FNMA Pool	Mortgage-Backed Security, 01/01/2033 maturity date, 7.0000%	48,857	46,972
FED HM LN PC Pool	Mortgage-Backed Security, 10/01/2022 maturity date, 8.5000%	52,277	45,569
FED HM LN PC Pool	Mortgage-Backed Security, 09/01/2031 maturity date, 6.5000%	48,636	45,558
Hartford Financial Services Group	Corporate Bond, 03/15/2018 maturity date, \$45,000 par value, 6.3000%	45,408	45,392
Fannie Mae	Mortgage-Backed Security, 10/25/2028 maturity date, 6.5000%	45,351	44,383
GNMA Pool	Mortgage-Backed Security, 12/15/2034 maturity date, 7.5000%	46,141	44,329
GNMA II Pool	Mortgage-Backed Security, 10/20/2038 maturity date, 7.0000%	40,984	41,167
FED HM LN PC Pool	Mortgage-Backed Security, 09/01/2031 maturity date, 6.5000%	43,355	40,958
FNMA Pool	Mortgage-Backed Security, 09/01/2036 maturity date, 6.5000%	40,421	40,764
FNMA Pool	Mortgage-Backed Security, 09/01/2028 maturity date, 7.0000%	41,869	39,655
Service Corporation International	Corporate Bond, 01/15/2022 maturity date, \$38,000 par value, 5.3750%	39,002	38,903
FNMA Pool	Mortgage-Backed Security, 11/01/2033 maturity date, 8.0000%	41,865	38,894
FNMA Pool	Mortgage-Backed Security, 02/01/2031 maturity date, 6.5000%	41,034	38,675
FED HM LN PC Pool	Mortgage-Backed Security, 07/25/2039 maturity date, 6.5000%	39,846	37,705
FED HM LN PC Pool	Mortgage-Backed Security, 08/01/2031 maturity date, 8.0000%	44,190	36,958
FNMA Pool	Mortgage-Backed Security, 07/01/2028 maturity date, 7.5000%	39,268	36,123
FNMA Pool	Mortgage-Backed Security, 08/01/2032 maturity date, 7.0000%	34,692	34,010
GNMA II Pool	Mortgage-Backed Security, 05/20/2027 maturity date, 8.0000%	37,098	33,850
FED HM LN PC Pool	Mortgage-Backed Security, 10/01/2030 maturity date, 6.5000%	35,575	32,580
GNMA II Pool	Mortgage-Backed Security, 09/20/2027 maturity date, 7.0000%	33,151	32,445
FNMA Pool	Mortgage-Backed Security, 06/01/2032 maturity date, 7.0000%	32,903	31,548
Fannie Mae	Mortgage-Backed Security, 11/25/2022 maturity date, 7.5000%	31,874	30,047
Fannie Mae Grantor Trust	Mortgage-Backed Security, 08/25/2041 maturity date, 7.5000%	27,418	27,234
FNMA Pool	Mortgage-Backed Security, 09/01/2035 maturity date, 7.5000%	27,806	26,811
Fannie Mae	Mortgage-Backed Security, 03/18/2027 maturity date, 7.0000%	26,623	25,675
FED HM LN PC Pool	Mortgage-Backed Security, 12/01/2038 maturity date, 7.0000%	24,401	24,462

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

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

December 31, 2017

Identity of Issuer	Description of Investment	Cost	Current Value
FED HM LN PC Pool	Mortgage-Backed Security, 09/01/2034 maturity date, 6.5000%	24,251	23,931
Fannie Mae Grantor Trust	Mortgage-Backed Security, 12/25/2041 maturity date, 9.5000%	23,582	23,167
GNMA Pool	Mortgage-Backed Security, 02/15/2028 maturity date, 7.0000%	24,708	22,423
FNMA Pool	Mortgage-Backed Security, 12/15/2024 maturity date, 8.0000%	23,053	22,206
FNMA Pool	Mortgage-Backed Security, 12/01/2036 maturity date, 6.5000%	22,034	21,442
GNMA Pool	Mortgage-Backed Security, 12/15/2038 maturity date, 7.0000%	22,891	20,820
Toyota Auto Receivables Owner Trust	Asset-Backed Security, 02/15/2019 maturity date, \$20,781 par value, 1.1200%	20,765	20,766
Freddie Mac	Mortgage-Backed Security, 04/15/2032 maturity date, 7.0000%	21,772	20,681
Northwest Air	Corporate Bond, 09/01/2020 maturity date, \$20,053 par value, 7.5750%	21,384	20,654
FNMA Pool	Mortgage-Backed Security, 02/01/2031 maturity date, 7.0000%	19,866	17,854
Fannie Mae	Mortgage-Backed Security, 05/25/2021 maturity date, 8.5000%	18,029	16,838
FNMA Pool	Mortgage-Backed Security, 06/01/2027 maturity date, 8.5000%	19,111	16,204
Freddie Mac	Mortgage-Backed Security, 11/15/2022 maturity date, 7.6250%	17,006	16,184
FNMA Pool	Mortgage-Backed Security, 07/01/2027 maturity date, 8.0000%	15,361	13,979
Fannie Mae	Mortgage-Backed Security, 03/25/2023 maturity date, 7.5000%	14,167	13,347
Fannie Mae	Mortgage-Backed Security, 07/25/2022 maturity date, 7.0000%	13,839	13,047
GNMA Pool	Mortgage-Backed Security, 07/15/2025 maturity date, 9.5000%	13,457	12,234
Aurora Illinois Single Family Mortgage Revenue	Municipal Bond, 06/01/2045 maturity date, \$11,962 par value, 5.5000%	12,989	12,215
Freddie Mac	Mortgage-Backed Security, 05/15/2021 maturity date, 6.5000%	8,927	8,393
GNMA Pool	Mortgage-Backed Security, 11/15/2038 maturity date, 6.5000%	7,179	7,154
FNMA Pool	Mortgage-Backed Security, 07/01/2032 maturity date, 7.0000%	7,763	6,616
FNMA Pool	Mortgage-Backed Security, 04/01/2032 maturity date, 8.0000%	2,232	1,931
Total Investments		<u>\$ 124,612,718</u>	<u>\$ 124,181,253</u>

ArcBest 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, 2017

Identity of Issuer	Description of Investment	Cost of Acquisition	Proceeds of Disposition
Humana, Inc.	Corporate Bond, 8/1/2018 maturity date, \$500,000 par value, 6.3000%	\$ 518,675	\$ 512,855
Ipalco Enterprises Inc.	Corporate Bond, 7/15/2020 maturity date, \$300,000 par value, 3.4500%	303,999	304,500
Microsoft Corporation	Corporate Bond, 2/6/2022 maturity date, \$250,000 par value, 2.4000%	249,463	254,373
Concho Resources, Inc.	Corporate Bond, 10/1/2022 maturity date, \$225,000 par value, 5.5000%	233,156	232,313
Newfield Exploration Company	Corporate Bond, 1/30/2022 maturity date, \$215,000 par value, 5.7500%	228,975	228,975
Barclays Bank PLC	Corporate Bond, 12/4/2017 maturity date, \$200,000 par value, 6.0500%	206,530	200,000
T Mobile USA, Inc.	Corporate Bond, 4/15/2022 maturity date, \$190,000 par value, 4.0000%	190,000	197,165
Delta Air Lines, Inc.	Corporate Bond, 3/13/2020 maturity date, \$190,000 par value, 2.8750%	189,481	192,734
Aramark Services, Inc.	Corporate Bond, 1/15/2024 maturity date, \$160,000 par value, 5.1250%	169,000	168,600
Verizon Communications	Corporate Bond, 3/15/2021 maturity date, \$150,000 par value, 3.4500%	155,159	156,252
John Deere Capital Corporation	Corporate Bond, 1/6/2022 maturity date, \$150,000 par value, 2.6500%	149,958	153,626
Apple, Inc.	Corporate Bond, 2/9/2022 maturity date, \$150,000 par value, 2.5000%	149,993	152,463
Deutsche Bank AG London	Corporate Bond, 9/1/2017 maturity date, \$150,000 par value, 6.0000%	153,224	150,000
Bank of NY Mellon Corporation	Corporate Bond, 2/7/2022 maturity date, \$100,000 par value, 2.6000%	99,786	101,278
Cable One, Inc.	Corporate Bond, 6/15/2022 maturity date, \$86,000 par value, 5.7500%	89,655	90,332
CNH Industrial Capital	Corporate Bond, 7/16/2018 maturity date, \$85,000 par value, 3.8750%	86,063	85,920

ArcBest 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, 2017

<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Cost of Acquisition</u>	<u>Proceeds of Disposition</u>
CCO Holdings LLC	Corporate Bond, 2/15/2023 maturity date, \$75,000 par value, 5.1250%	77,625	78,094
Sinclair Television Group	Corporate Bond, 4/1/2021 maturity date, \$75,000 par value, 5.3750%	76,725	77,168
Freeport McMoran, Inc.	Corporate Bond, 6/15/2019 maturity date, \$75,000 par value, 6.1250%	77,064	76,148
Aramark Services, Inc.	Corporate Bond, 3/15/2020 maturity date, \$70,000 par value, 5.7500%	71,323	71,007
Huntsman International	Corporate Bond, 11/15/2020 maturity date, \$65,000 par value, 4.8750%	<u>67,600</u>	<u>68,778</u>
Total		<u>\$ 3,543,454</u>	<u>\$3,552,581</u>

ArcBest Corporation Pension Plan
EIN 71-0673405 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2017

Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
The Vanguard Group, Inc.	Single transaction purchase in the security: Vanguard Treasury Money Market Fund	\$ 63,387,924				\$ 63,387,924	
* State Street Global Advisors Funds Distributors, LLC	Single transaction purchase in the security: State Street Institutional U.S. Government Money Market Fund	60,000,000				60,000,000	
PNC Funds Distributor, LLC	Single transaction purchase in the security: PNC Ultra Short Bond Fund I	10,074,636				10,074,636	
The Vanguard Group, Inc.	Single transaction purchase in the security: Vanguard Treasury Money Market Fund	11,009,876				11,009,876	
The Vanguard Group, Inc.	Single transaction sale in the security: Vanguard Treasury Money Market Fund		60,000,000		60,000,000	60,000,000	—
The Vanguard Group, Inc.	Single transaction sale in the security: Vanguard Institutional Index Fund I		18,434,901		17,115,974		1,318,927
* State Street Global Advisors Funds Distributors, LLC	Single transaction sale in the security: State Street Institutional U.S. Government Money Market Fund		14,403,580		14,403,580	14,403,580	—
* State Street Global Advisors Funds Distributors, LLC	Single transaction sale in the security: State Street Institutional U.S. Government Money Market Fund		10,775,235		10,775,235	10,775,235	—
The Vanguard Group, Inc.	Single transaction sale in the security: Vanguard FTSE All-World Ex-US Index Fund I		10,332,303		9,192,104	10,332,303	1,140,199
FEF Distributors, LLC	Single transaction sale in the security: First Eagle Overseas Fund I		10,004,409		9,218,053	10,004,409	786,356
* State Street Global Advisors Funds Distributors, LLC	Single transaction sale in the security: State Street Institutional U.S. Government Money Market Fund		9,338,147		9,338,147	9,338,147	—
* State Street Global Advisors Funds Distributors, LLC	Single transaction sale in the security: State Street Institutional U.S. Government Money Market Fund		9,371,240		9,371,240	9,371,240	—

* Indicates party-in-interest to the Plan.

ArcBest Corporation Pension Plan
EIN 71-0673405 PN 001
Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2017

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 Advisors Funds Distributors, LLC	Single transaction sale in the security: State Street Institutional U.S. Government Money Market Fund		8,129,808		8,129,808	8,129,808	—
The Vanguard Group, Inc.	Single transaction sale in the security: Vanguard Treasury Money Market Fund		7,608,372		7,608,372		—
* State Street Global Advisors Funds Distributors, LLC	Series of purchases in the same security: State Street Institutional U.S. Government Money Market Fund	80,396,703				80,396,703	
The Vanguard Group, Inc.	Series of purchases in the same security: Vanguard Treasury Money Market Fund	74,782,028				74,782,028	
PNC Funds Distributor, LLC	Series of purchases in the same security: PNC Ultra Short Bond Fund I	10,117,562				10,117,562	
The Vanguard Group, Inc.	Series of purchases in the same security: Vanguard Institutional Index Fund I	167,508				167,508	
The Vanguard Group, Inc.	Series of purchases in the same security: Vanguard FTSE All-World EX-US Index Fund I	142,883				142,883	
FEF Distributors, LLC	Series of purchases in the same security: First Eagle Overseas Fund I	4,439				4,439	
PNC Funds Distributor, LLC	Series of purchases in the same security: PNC Small Cap Fund I	2,926				2,926	
The Vanguard Group, Inc.	Series of sales in the same security: Vanguard Treasury Money Market Fund		87,089,613		87,089,613	87,089,613	—
* State Street Global Advisors Funds Distributors, LLC	Series of sales in the same security: State Street Institutional U.S. Government Money Market Fund		75,515,201		75,515,201	75,515,201	—
The Vanguard Group, Inc.	Series of sales in the same security: Vanguard Institutional Index Fund I		21,906,239		20,375,731	21,906,239	1,530,508
The Vanguard Group, Inc.	Series of sales in the same security: Vanguard FTSE All-World EX-US Index Fund I		12,068,040		10,831,390	12,068,040	1,236,649

* Indicates party-in-interest to the Plan.

ArcBest Corporation Pension Plan

EIN 71-0673405 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2017

Identity	Description	Purchase Price	Selling Price	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
FEF Distributors, LLC	Series of sales in the same security: First Eagle Overseas Fund I		10,953,916		10,126,610	10,953,916	827,306
PNC Funds Distributor, LLC	Series of sales in the same security: PNC Small Cap Fund I		7,975,326		8,187,269	7,975,326	(211,943)

* Indicates party-in-interest to the Plan.

**Attachment to 2017 Form 5500 Schedule SB,
Line 26 – Schedule of Active Participant Data**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

..... Completed Years of Credited Service

<u>Age</u>	<u>0</u> <u>to</u> <u>1</u>	<u>1</u> <u>to</u> <u>4</u>	<u>5</u> <u>to</u> <u>9</u>	<u>10</u> <u>to</u> <u>14</u>	<u>15</u> <u>to</u> <u>19</u>	<u>20</u> <u>to</u> <u>24</u>	<u>25</u> <u>to</u> <u>29</u>	<u>30</u> <u>to</u> <u>34</u>	<u>35</u> <u>to</u> <u>39</u>	<u>40</u> <u>+</u>	<u>Total</u>
0 – 24	0	0	0	0	0	0	0	0	0	0	0
25 – 29	0	0	0	0	0	0	0	0	0	0	0
30 – 34	0	0	16	3	0	0	0	0	0	0	19
35 – 39	0	0	33	40	4	0	0	0	0	0	77
40 – 44	0	0	30	78	35	3	0	0	0	0	146
45 – 49	0	0	23	51	59	37	5	0	0	0	175
50 – 54	0	2	23	58	63	61	48	5	0	0	260
55 – 59	7	0	27	53	48	50	60	34	2	0	281
60 – 64	0	0	11	31	26	26	33	18	5	0	150
65 – 69	0	0	3	6	5	7	3	4	0	0	28
70 & Up	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>6</u>
Totals	7	2	166	321	244	184	149	62	7	0	1,142

**Attachment to 2017 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

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 2017 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

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).
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<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).
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<u>Expected Investment Return/ ASC 960-20 Interest Rate</u>	6.50% (unchanged).
---	--------------------

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 funding purposes. RP-2014 Employee and Healthy Annuitant Tables adjusted back to 2006 and then projected forward with Scale MP-2016 for all years for ASC 960-20 purposes (previously, Scale MP-2015 for ASC 960-20 purposes).
---	--

<u>Disability Mortality</u>	Revenue Ruling 96-7 Mortality Table for funding purposes. RP-2014 Disabled Retiree Table adjusted back to 2006 and then projected forward with Scale MP-2016 for ASC960-20 purposes (previously, Scale MP-2015 for ASC 960-20 purposes).
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<u>Actuarial Equivalence for Prior Plan Lump-Sums</u>	Target liability segment rates and 417(e) mortality for 2017 (previously, 417(e) mortality for 2016).
---	---

<u>Actuarial Equivalence for PEP Benefit Reductions</u>	For participants not eligible for Early Retirement, 4.25% interest rate and 417(e) mortality for 2017 (previously, 5% interest rate and 417(e) mortality for 2016).
---	---

IRC Maximum Benefit and
Compensation Limitations

<i>Benefit Limit</i>	\$215,000 for 2017 (previously, \$210,000).
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<i>Compensation Limit</i>	N/A.
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<u>Salary Increases</u>	N/A.
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<u>Social Security Wage Base</u>	N/A.
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**Attachment to 2017 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

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 Rates

Rates used are shown below:

<u>Age</u>	<u>Rate</u>
55-58	2%
59-60	5%
61	15%
62-63	40%
64	25%
65-66	45%
67	35%
68	20%
69	30%
70	100%

Terminated vested participants are assumed to retire at age 65.

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%

Form of Payment

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

Marital Assumption

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

Plan Expenses

\$195,000 (previously, \$115,000).

ATTACHMENT TO THE 2017 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: ArcBest Corporation Pension Plan

Plan Year: January 1, 2017 to December 31, 2017

EIN: 71-0673405

Plan No.: 001

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

Pages 16- 28 of the attached auditor's report of the Plan for the plan year ending December 31, 2017 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 29-31 of the attached auditor's report of the Plan for the plan year ending December 31, 2017 provides the schedule of reportable transactions

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2017 This Form Is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ 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 ARCBEST 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 ARCBEST CORPORATION	D Employer Identification Number (EIN) 71-0673405	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>			
2 Assets:			
a Market value	2a	144804521	
b Actuarial value	2b	144804521	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	52	5618021	5618021
b For terminated vested participants	503	20630443	20630443
c For active participants	1142	104342668	108042177
d Total	1697	130591132	134290641
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	5.60 %	
6 Target normal cost	6	195000	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary Paul W. Foley, A.S.A., E.A. Type or print name of actuary Transamerica Firm name 24 Superior Drive Suite 400 Natick, MA 01760 Address of the firm	09/25/2018 Date 17-05775 Most recent enrollment number (508) 903-6016 Telephone number (including area code)
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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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2017
v. 170203

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	23181422
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1859571
9	Amount remaining (line 7 minus line 8).....	0	21321851
10	Interest on line 9 using prior year's actual return of <u>8.40</u> %	0	1791035
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		0
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.79</u> %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	23112886

Part III		Funding Percentages	
14	Funding target attainment percentage	14	90.61 %
15	Adjusted funding target attainment percentage	15	107.82 %
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	92.31 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls				
18 Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
09-13-2018	5500000					
			Totals ►	18(b)	5500000	18(c) 0

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	5013794

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 % ☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age.....			22 62
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute		
Part VI Miscellaneous Items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No			
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment			27
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years			
28 Unpaid minimum required contributions for all prior years			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)			30 0
Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)			31a 195000
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	12599006		2274094
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....			34 2469094
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	1794002	1794002
36 Additional cash requirement (line 34 minus line 35)			36 675092
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			37 5013794
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 4338702
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances			38b 1794002
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years.....			40 0
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)			
41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment			42
43 Excess installment acceleration amount to be carried over to future plan years			43

Schedule C, Line 2(h) Formula Descriptions

ArcBest Corporation Pension Plan
 EIN No.: 71-0673405, Plan No. 001
 Plan Year Ending: 12/31/2017

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
FIRST EAGLE	FIRST EAGLE OVERSEAS I	1/1/2017	12/31/2017	8.275	0.225
PNC CAPITAL ADVISORS	PNC SMALL CAP I	1/1/2017	6/30/2017	7.788	0.212
PNC CAPITAL ADVISORS	PNC SMALL CAP I	7/1/2017	12/31/2017	19.470	0.530
PNC CAPITAL ADVISORS	PNC ULTRA SHORT BOND I	8/22/2017	12/31/2017	4.868	0.133
EATON VANCE	EATON VANCE FLOATING RATE I	1/1/2017	12/31/2017	14.603	0.398

**Attachment to 2017 Form 5500 Schedule SB,
Line 22 – Description of Weighted Average Retirement Age**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

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	0.05	922,368	0.92237	0.04612	2.7209861
60	0.05	876,250	0.87625	0.04381	2.6287493
61	0.15	832,437	0.83244	0.12487	7.616801
62	0.4	707,572	0.70757	0.28303	17.547778
63	0.4	424,543	0.42454	0.16982	10.698484
64	0.25	254,726	0.25473	0.06368	4.0756128
65	0.45	191,044	0.19104	0.08597	5.5880473
66	0.45	105,074	0.10507	0.04728	3.1207095
67	0.35	57,791	0.05779	0.02023	1.355197
68	0.2	37,564	0.03756	0.00751	0.5108717
69	0.3	30,051	0.03005	0.00902	0.6220614
70	1	21,036	0.02104	0.02104	1.4725126

Average age at retirement 62.342049

Rounded for Schedule SB item 22 62

**Attachment to 2017 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

Effective Date

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

The Plan was last amended June 30, 2013 to cease benefit accruals.

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 2017 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

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.

Benefit accruals were frozen effective June 30, 2013.

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 2017 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

Late Retirement

If a Participant continues as an Eligible Employee after his Normal Retirement Date, his benefit will be equal to the greater of his Accrued Benefit at Normal Retirement Date actuarially adjusted to his Late Retirement Date or his Accrued Benefit based on pay and credited service as of his Late 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.

Optional Forms of Payment

Single Life Annuity
50%, 66 $\frac{2}{3}$ % or 100% Joint & Contingent Annuity
50%, 66 $\frac{2}{3}$ % or 100% Joint & Survivor Annuity
120 Month Certain & Continuous Annuity

Small Payments

Mandatory lump-sums not exceeding \$1,000
Voluntary lump-sums in excess of \$1,000 but not exceeding \$5,000

Actuarial Equivalence

Lesser of 7.5% and 417(e) rates for November preceding plan year of distribution and 417(e) mortality.

**Summary of Changes in Benefit
Provisions Since Last Valuation**

None to our knowledge.

ATTACHMENT TO THE 2017 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: ArcBest Corporation Pension Plan

Plan Year: January 1, 2017 to December 31, 2017

EIN: 71-0673405

Plan No.: 001

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

Pages 16- 28 of the attached auditor's report of the Plan for the plan year ending December 31, 2017 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Pages 29-31 of the attached auditor's report of the Plan for the plan year ending December 31, 2017 provides the schedule of reportable transactions

**Attachment to 2017 Form 5500 Schedule SB,
Line 32 – Schedule of Amortization Bases**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

Amortization Schedule				
(a) <u>Year</u>	(b) <u>Type</u>	(c) <u>Present Value</u>	(d) <u>Years Left</u>	(e) <u>Payment</u>
2011	Shortfall	\$ 0	1	\$ 0
2012	Shortfall	0	2	0
2013	Shortfall	0	3	0
2014	Shortfall	0	4	0
2015	Shortfall	0	5	0
2016	Shortfall	9,374,375	6	1,744,571
2017	Shortfall	<u>3,224,631</u>	7	<u>529,523</u>
Total		\$12,599,006		\$ 2,274,094

**Attachment to 2017 Form 5500 Schedule SB,
Line 24 – Change in Actuarial Assumptions**

**Plan Name: ArcBest Corporation Pension Plan
EIN/PN: 71-0673405/001**

Plan expenses increased to \$195,000 (previously, \$115,000).

The actuarial equivalence interest rate for PEP benefit reductions was reduced from 5.00% to 4.25%.