




**Arkansas Best Corporation****ABFS NASDAQ****Rails / Roads - Freights**

Market Capitalization USD:

\$410.56 mm**CONCERN LEVEL: AVERAGE**

- 1 The CEO's total remuneration is within the typical market range for the relevant industry and market cap.
- 2 The ratio between the CEO's pay and the median pay of the other named executive officers is 3X or less.
- 3 The CEO's annual cash incentives rose or fell in line with annual performance.
- 4 The CEO received no more than one annual cash bonus this fiscal year.
- 5 The CEO's equity remuneration reflected the company's share price movement over the last five years. 
- 6 The company only pays long-term incentives to the CEO for above median performance against a peer group. 
- 7 The company's dilution from equity incentives is 10 percent or less.
- 8 Unvested equity lapses when the CEO's employment is terminated. 
- 9 The CEO's potential cash severance payment is capped at two times annual cash remuneration.
- 10 The accrued benefits of the CEO's post-retirement income are within the typical market range for the relevant market cap bracket.

CEO: Judy R. McReynolds**Age: 49****CEO Since: 2010**

	2009	2010	2011
Base Salary	\$600,000	\$450,000	\$525,000
Discretionary Bonus	\$0	\$0	\$0
Annual Cash Incentive	\$0	\$142,799	\$383,093
Benefits and Perquisites	\$100,462	\$2,818	\$16,496
TOTAL ANNUAL COMPENSATION	\$700,462	\$595,617	\$924,589
Increase in Post-Retirement Benefits	\$748,099	\$72,776	\$92,858
Stock Option Awards	\$0	\$0	\$0
Stock Awards	\$226,991	\$329,376	\$329,960
TOTAL COMPENSATION	\$1,675,552	\$997,769	\$1,347,407
Median of Other Named Executive Officers Total Compensation	\$665,908	\$726,124	\$782,629
Value Realized on Exercise of Stock Option	\$0	\$0	\$0
Value Realized on Vesting of Stock	\$189,162	\$122,240	\$117,208
TOTAL REALIZED EQUITY COMPENSATION	\$189,162	\$122,240	\$117,208

Proxy Date: 29 Feb 2012

Annual Meeting Date: 24 Apr 2012

Equity Reserves: 9.37%

Stock Option Run Rate: 0.00%

Arkansas Best Corporation

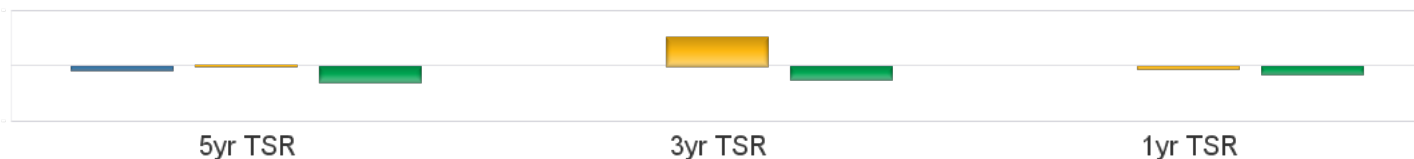
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Performance Comparison

■ S&P500 ■ Industry ■ ABFS



Peer Comparisons (TRBC) = Rails / Roads - Freights

Total Summary CEO Compensation

Ticker	Company Name	2009	2010	2011	Market Cap
ABFS	Arkansas Best Corporation	\$1,675,552	\$997,769	\$1,347,407	\$410,563,475
CNW	Con-way Inc.	\$3,443,735	\$3,738,746		\$1,229,850,274
UHAL	AMERCO	\$764,933	\$768,341		\$1,224,506,360
HTLD	Heartland Express, Inc.	\$300,000	\$300,000		\$1,221,875,883
KNX	Knight Transportation, Inc.	\$1,355,170	\$747,472		\$1,070,866,511
HUBG	Hub Group, Inc.	\$1,229,632	\$1,723,298		\$1,059,858,640
SWFT	Swift Transportation Company		\$513,566	\$812,063	\$898,370,829

To insure consistency, peer comparisons are based on a combination of TRBC Industry and Sector classifications and company market caps. Missing peer pay figures for 2011 are due to differences in company filing schedules.

Pay Peer Group

Con-way, Inc., J.B. Hunt Transportation Services, Inc., Landstar System, Inc., Old Dominion Freight Line, Inc., Saia, Inc., Werner Enterprises, Inc., YRC Worldwide, Inc.

Performance Peer Group

Celadon, Inc., Ryder System, Inc., CH Robinson Worldwide, Inc., SAIA, Inc., Con-way, Inc., Swift Transportation Corporation, Covenant Transport, Inc., United Parcel Service, Inc., FEDEX Corp., Universal Truckload Services, Heartland Express, Inc., USA Truck, Inc., J.B. Hunt, Transport Services, Vitran Corporation, Knight Transportation, Inc., Werner Enterprises, Landstar Systems, Inc., YRC Worldwide, Inc., Old Dominion Freight Line, Inc.

COMPENSATION COMMITTEE MEMBERS

Director	Membership	Age	Gender	Tenure	Independence
William M. Leqq	Chairman	67	Male	10	Outside Related
Craig E. Philip	Member	58	Male	1	Outside
John W. Alden	Member	70	Male	7	Outside

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