

Arkansas Best Corporation Compensation Committee Charter

Purpose:

Acting pursuant to Section 141 of the Delaware General Corporation Law and Section 11, Article III-Board of Directors of the Company's Bylaws, the Board of Directors ("Board") has established the Compensation Committee for the purpose of reviewing and approving, on behalf of the Board, management recommendations regarding all forms of compensation (including stock compensation) to be provided to the executive officers.

Membership:

The Compensation Committee shall consist of a minimum of two members of the Board, all of whom shall be independent directors as established by applicable rules of the Securities and Exchange Commission and/or NASDAQ or any other exchange or market on which the Company's securities may be traded. The members of the Compensation Committee are appointed by and serve at the discretion of the Board. The Board shall have the power at any time to change the membership of the Compensation Committee and to fill vacancies in it, subject to such new member(s) satisfying the applicable independence requirements.

Powers and Responsibilities:

Without limiting the generality of the foregoing, the Compensation Committee shall have the following powers and responsibilities:

1. Reviewing and approving the Company's comparator group used for purposes of benchmarking the compensation levels of the Chief Executive Officer, other executive officers, and members of the Board.
2. Conferring with and receiving recommendations from management, or other advisors it chooses, regarding compensation matters.
3. Identifying, retaining, and terminating a compensation consultant or other professional advisors, including an annual review of the consultant's independence, however the Compensation Committee has full responsibility for executive compensation matters mentioned under this charter and may not delegate its authority to any advisor.
4. Determining the compensation policy for executive officers, including all employees who constitute "Named Executive Officers" as defined in Item 402(a)(3) of Regulation S-K, and such other managers of the Company as requested by the Board.

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5. Determining all forms of compensation to be provided to the executive officers, including all Named Executive Officers, of the Company.
6. Reviewing the compensation of the Chief Executive Officer at least annually and determined in executive session. Compensation for all other executive officers, including all Named Executive Officers, will be reviewed at least annually and determined by the Compensation Committee, who shall report to the Board annually on the performance of executive officers. The Chief Executive Officer may not be present during deliberations or voting pertaining to his or her compensation. The Chief Executive Officer may be present during deliberations pertaining to the compensation of other executive officers, but he/she may not vote.
7. Acting as the administrator and “Stock Option Committee” of all the Company’s Stock Option Plans, with all power and authority granted or permitted to the Stock Option Committee under such Stock Option Plans. The Compensation Committee shall also make recommendations to the Board with respect to amendments to the plans and changes in the number of shares reserved for issuance thereunder, and with respect to the timing of option grants and the determination of option exercise prices.
8. Overseeing the preparation of a “Compensation Discussion and Analysis” and a related “Compensation Committee Report” for inclusion in the Company’s annual proxy statement and Form 10-K, in accordance with the rules of the Securities and Exchange Commission. The Committee shall review and discuss the Compensation Discussion and Analysis with management each year prior to preparing the Compensation Committee Report.
9. Monitoring compliance of the Company’s stock ownership guidelines by executives.
10. Periodically evaluating the adequacy of this charter and recommending any proposed changes of the Board for approval.
11. Evaluating the need for, and provisions of, employment contracts/severance arrangements for the Chief Executive Officer and other executive officers, including the Named Executive Officers.
12. Reporting to Board concerning the Committee’s activities at least once a year. The Committee shall not be empowered to approve matters which under applicable law, the Company’s charter, or the Company’s bylaws are required to be approved by a vote of the entire Board.

Authority:

Any action duly and validly taken by the Compensation Committee pursuant to the power and authority conferred under this Charter shall for all purposes constitute an action duly and validly taken by the Board and may be certified as such by the Secretary or other authorized officer of the Company.

Meetings and Reports:

The Compensation Committee shall meet at least once a year and at such other times as it or the Board may desire. The Compensation Committee shall maintain written minutes of its meetings, which minutes shall be maintained by the Company Secretary. The Compensation Committee shall provide the Board with a report of its activities and actions.

December 18, 2007