

Qualified Legal Compliance Committee

The Board of Directors of Arkansas Best Corporation has established a Qualified Legal Compliance Committee (“QLCC”) to receive and investigate reports from attorneys representing it before the Securities and Exchange Commission of evidence of a material violation of securities law or breach of fiduciary duty or similar violation by the company or any of its officers, directors, employees or agents.

The Board has designated its Audit Committee to serve as the QLCC. Reports to the QLCC may be made to the Chairman of the Audit Committee as follows:

<u>Chairman</u>	<u>Mailing Address</u>	<u>Facsimile</u>	<u>Office Telephone</u>
Fred A. Allardyce	3801 Old Greenwood Road P.O. Box 10048 Fort Smith, AR 72917-0048	(479) 785-6124	(479) 785-6186

Below is the Charter and Procedures of Operation of the Arkansas Best Qualified Legal Compliance Committee.

Charter and Procedures of Operation Qualified Legal Compliance Committee

The Arkansas Best Corporation Qualified Legal Compliance Committee (“QLCC”) hereby adopts the following Charter and Procedures for the confidential receipt, retention, and consideration of any report of evidence of a material violation under 17 CFR, Part 205.3. It is the intent that this Charter and Procedures be in compliance with Part 205, and any subsequent modifications to Part 205.3’s requirements are hereby made amendments to this Charter and Procedures.

1. The QLCC shall fulfill its obligations under its Charter as enacted by the Arkansas Best Corporation Board of Directors, as it may be amended from time-to-time.
2. The General Counsel shall provide written notice to any outside attorneys appearing and practicing on ABC’s behalf before the Securities and Exchange Commission, as defined in Part 205, that ABC has designated the Audit Committee as ABC’s QLCC. The written notice shall include the name, mailing address and telephone number of the Audit Committee Chairman and a statement that reports required under 17 CFR, Part 205 are to be made to the Audit Committee Chairman or any other member of the Audit Committee and will be treated as confidential to the extent requested.
3. ABC shall also disclose on its corporate web site that the Audit Committee has been designated as ABC’s QLCC and provide the name, mailing address and telephone number of the Audit Committee Chairman and a statement that reports required under 17

CFR, Part 205 are to be made to the Audit Committee Chairman or any other member of the Audit Committee and will be treated as confidential to the extent requested.

4. Upon receipt of a report of evidence of a material violation, the Chairman shall immediately provide written notice detailing the reported evidence of a material violation to each of the QLCC members, and except where the QLCC believes it would be futile to notify them, to ABC's Chief Executive Officer ("CEO") and General Counsel.
5. The General Counsel shall retain the records relating to all reports of a material violation provided to the QLCC, except the Audit Committee Chairman shall provide for the maintaining of any records of any such report that the General Counsel's retention of would violate any confidential designation of the report.
6. The Chairman shall convene a meeting of the QLCC to determine if an investigation of the report is necessary. The QLCC may include such advisors, as it desires, in such meeting or in other phases of its review and investigation of the report. The timing of the meeting shall be appropriate to the matters identified in the report.
7. If the QLCC determines that an investigation is necessary or appropriate it shall notify the full Board of Directors and initiate an investigation, which may be conducted by the General Counsel or outside attorneys (as determined by the QLCC) and retain such additional expert personnel as the QLCC deems necessary.
8. At the conclusion of any such investigation if the QLCC determines by a majority vote that a material violation has occurred, is ongoing or is likely to occur, then the QLCC shall recommend, to the Board, the CEO and the General Counsel, appropriate remedial measures for ABC to implement.
9. The QLCC, acting by a majority vote, has the authority and responsibility to take all other appropriate action, including the authority to notify the SEC in the event that ABC fails in any material respect to implement and appropriate response that the QLCC has recommended ABC to take.