



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 15, 2010

Donald W. Pearson  
Principal Financial Officer  
Arkansas Best Corporation  
3801 Old Greenwood Road  
Fort Smith, Arkansas 72903

RE: Arkansas Best Corporation  
Form 10-K for the fiscal year ended December 31, 2009  
File No. 000-19969

Dear Mr. Pearson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Stickel  
Attorney Advisor