

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

July 9, 2019

David Cobb Vice President - Chief Financial Officer ARCBEST Corporation 8401 McClure Drive Fort Smith, AR 72916

> Re: ARCBEST Corporation Form 10-K for the Year Ended December 31, 2018 Filed February 28, 2019 File No. 000-19969

Dear Mr. Cobb:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Transportation and Leisure