ARKANSAS BEST CORP /DE/ Form SC 13G/A February 01, 2013

CUSIP NO. 040790107

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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2) *

ARKANSAS BEST CORPORATION

(Name of Issuer)

Common Stock, \$0.01 Par Value

(Title of Class of Securities)

040790107

(CUSIP Number)

December 31, 2012

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- [X] Rule 13d 1(b)
- [] Rule 13d 1(c)
- [] Rule 13d 1(d)

*The remainder of this cover page shall be filled out for a reporting person's

initial filing on this form with respect to the subject class of securities, and

for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed

to be "filed" for the purpose of Section 18 of the Securities Exchange Act of

1934 ("Act") or otherwise subject to the liabilities of that section of the Act

but shall be subject to all other provisions of the Act (however, see the Notes).

Page	CUSIP 2 of	NO. 040790107 13	13G
	1.	NAMES OF REPORTING PERSONS.	
		Franklin Resources, Inc.	
	2.	CHECK THE APPROPRIATE BOX IF A M	EMBER OF A GROUP
		(a) (b) X	
	3.	SEC USE ONLY	
	4.	CITIZENSHIP OR PLACE OF ORGANIZA	TION
		Delaware	
	NUMBE:	R OF SHARES BENEFICIALLY OWNED BY	EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

(See Item 4)

12. TYPE OF REPORTING PERSON

	6.	SHARED VOTING POWER
		(See Item 4)
	7.	SOLE DISPOSITIVE POWER
		(See Item 4)
	8.	SHARED DISPOSITIVE POWER
		(See Item 4)
9.	AGGRE	GATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
	1,309	9,170
10.	CHECK	IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
	CERTA	IN SHARES []
11.	PERCEI	NT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
	5.1%	

HC, CO (See Item 4)

Page	CUSIP 3 of		0407901	L07				13G					
	1.	NAME	S OF RE	EPORTING	PERSC	DNS.							
		Char	les B.	Johnson									
	2.	CHEC	K THE A	APPROPRI	ATE BC	X IF A	A ME	MBER	OF A GR	OUP			
		(a) (b)	X										
	3.	SEC	USE ONI	LY									
	4.	CITI	ZENSHII	OR PLA	CE OF	ORGAN	ZAT	ION					
		USA											
	NUMBE	R OF	SHARES	BENEFIC	IALLY	OWNED	BY :	EACH	REPORTI	NG P	ERSON	WITH	H:

5. SOLE VOTING POWER

		(See Item 4)
	6.	SHARED VOTING POWER
		(See Item 4)
	7.	SOLE DISPOSITIVE POWER
		(See Item 4)
	8.	SHARED DISPOSITIVE POWER
		(See Item 4)
9.	AGGRE	GATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
	1,30	9,170
10.		IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
11.	PERCE	NT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
	5.1%	

12. TYPE OF REPORTING PERSON

HC, IN (See Item 4)

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	1.	NAMES OF REPORTING PERSONS.		
		Rupert H. Johnson, Jr.		
	2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP		
		(a) (b) X		
	3.			
	4.	CITIZENSHIP OR PLACE OF ORGANIZATION		
		USA		
	NUMBE	ER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING P	ERSON V	VITH:

5. SOLE VOTING POWER

		(See Item 4)
	6.	SHARED VOTING POWER
		(See Item 4)
	7.	SOLE DISPOSITIVE POWER
		(See Item 4)
	8.	SHARED DISPOSITIVE POWER
9.	AGGRE	(See Item 4) GATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
	1,30	9,170
10.		IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES IN SHARES []
11.	PERCE	ENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
	5.1%	
12.	TYPE	OF REPORTING PERSON

HC, IN (See Item 4)

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	COSIL	NO. 040/J010/	130
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	Item	1.	
	, ,		
	(a)	Name of Issuer	
		ARKANSAS BEST CORPORATION	
		ARRANDAD DEDT CORFORATION	
	(b)	Address of Issuer's Principal Exe	cutive Offices
		•	
		3801 Old Greenwood Road	
		Fort Smith, AR 72903	
	- .	0	
	Item	∠.	
	(2)	Name of Person Filing	
	(a)	Name of Ferson Filling	
		(i): Franklin Resources, Inc.	
		·	
		(ii): Charles B. Johnson	

CUSIP NO. 040790107

(iii): Rupert H. Johnson, Jr.

Address of Principal Business Office or, if none, Residence (b) (i), (ii), and (iii): One Franklin Parkway San Mateo, CA 94403 1906 Citizenship (C) (i): Delaware (ii) and (iii): USA Title of Class of Securities (d) Common Stock, \$0.01 Par Value (e) CUSIP Number 040790107

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240.13d 2(b) or (c)	=	ersuant to §§240.13d 1(b) or	:
(a) [] U.S.C. 78o).	Broker or dealer registe	red under section 15 of the	Act (15
(b) [] 78c).	Bank as defined in secti	on 3(a)(6) of the Act (15 U	.s.c.
(c) [] (15 U.S.C. 78c)	Insurance company as def	ined in section 3(a)(19) of	the Act
Investment Company		tered under section 8 of the	е
(e) [] §240.13d 1(b)(1)(ii	An investment adviser in	accordance with	
(f) [] with §240.13d 1(b)	An employee benefit plan	or endowment fund in accord	dance

(1)(ii)(F);

(g) [X] A parent holding company or control person in accordance with $\$240.13d\ 1(b)$

(1)(ii)(G);

(h) [] A savings associations as defined in Section 3(b) of the Federal Deposit $\,$

Insurance Act (12 U.S.C. 1813);

under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C.

80a 3);

(j) [] A non U.S. institution in accordance with $\$240.13d\ 1(b)\ (ii)\ (J);$

(k) [] Group, in accordance with §240.13d 1(b)(1)(ii)(K).

If filing as a non U.S. institution in accordance with §240.13d 1(b)(1)(ii)(J),

please specify the type of institution:

Item 4. Ownership

The securities reported herein are beneficially owned by one or more open or closed

end investment companies or other managed accounts that are investment management clients

of investment managers that are direct and indirect subsidiaries (each, an "Investment."

Management Subsidiary" and, collectively, the "Investment Management Subsidiaries") of

Franklin Resources, Inc.("FRI"), including the Investment Management Subsidiaries listed

in this Item 4. When an investment management contract (including a sub advisory

agreement) delegates to an Investment Management Subsidiary investment discretion or

voting power over the securities held in the investment advisory accounts that are subject $% \left(1\right) =\left(1\right) +\left(1\right)$

to that agreement, FRI treats the Investment Management Subsidiary as having sole

investment discretion or voting authority, as the case may be, unless the agreement

specifies otherwise. Accordingly, each Investment Management Subsidiary reports on

Schedule 13G that it has sole investment discretion and voting authority over the $\frac{1}{2}$

securities covered by any such investment management agreement, unless otherwise noted in

this Item 4. As a result, for purposes of Rule $13d\ 3$ under the Act, the Investment

Management Subsidiaries listed in this Item 4 may be deemed to be the beneficial owners of

the securities reported in this Schedule 13G.

Beneficial ownership by Investment Management Subsidiaries and other FRI affiliates is

being reported in conformity with the guidelines articulated by the SEC staff in Release $\ \ \,$

No. $34\ 39538$ (January 12, 1998) relating to organizations, such as FRI, where related

entities exercise voting and investment powers over the securities being reported

independently from each other. The voting and investment powers held by Franklin Mutual $\,$

Advisers, LLC ("FMA"), an indirect wholly owned Investment Management Subsidiary, are

exercised independently from FRI and from all other Investment Management Subsidiaries

(FRI, its affiliates and the Investment Management Subsidiaries other than ${\sf FMA}$ are

collectively, "FRI affiliates"). Furthermore, internal policies and procedures of FMA and

 ${\tt FRI}$ establish informational barriers that prevent the flow between FMA and the ${\tt FRI}$

affiliates of information that relates to the voting and investment powers over the $\ensuremath{\mathsf{E}}$

securities owned by their respective investment management clients. Consequently, FMA and

the FRI affiliates report the securities over which they hold investment and voting power

separately from each other for purposes of Section 13 of the Act.

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Charles B. Johnson and Rupert H. Johnson, Jr. (the "Principal Shareholders") each own in

excess of 10% of the outstanding common stock of FRI and are the principal stockholders of $\frac{10\%}{10\%}$

FRI. FRI and the Principal Shareholders may be deemed to be, for purposes of Rule $13d\ 3$

under the Act , the beneficial owners of securities held by persons and entities for whom

or for which FRI subsidiaries provide investment management services. The number of

shares that may be deemed to be beneficially owned and the percentage of the class of

which such shares are a part are reported in Items 9 and 11 of the cover pages for FRI and

each of the Principal Shareholders. FRI, the Principal Shareholders and each of the

Investment Management Subsidiaries disclaim any pecuniary interest in any of such

securities. In addition, the filing of this Schedule 13G on behalf of the Principal

Shareholders, FRI and the FRI affiliates, as applicable, should not be construed as an

admission that any of them is, and each of them disclaims that it is, the beneficial

owner, as defined in Rule 13d 3, of any of the securities reported in this Schedule 13G.

FRI, the Principal Shareholders, and each of the Investment Management Subsidiaries

believe that they are not a "group" within the meaning of Rule 13d 5 under the Act and

that they are not otherwise required to attribute to each other the beneficial ownership

of the securities held by any of them or by any persons or entities for whom or for which

the Investment Management Subsidiaries provide investment management services.

(a) Amount beneficially owned:

1,309,170

(b) Percent of class:

5.1%

- (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote

Franklin Resources,

Inc.:

Johnson:		Charles B.	0
Jr.:		Rupert H. Johnson,	
Corp.:		Franklin Templeton Investments 1,049,170	
Inc.:		Franklin Advisers, 260,000	
	(ii)	Shared power to vote or to direct the	e vote
		0	
	(iii)	Sole power to dispose or to direct th	ne disposition of
Inc.:		Franklin Resources,	
Johnson:		Charles B.	0
Jr.:		Rupert H. Johnson,	

Franklin Templeton Investments Corp.: 1,049,170

Franklin Advisers,

Inc.: 260,000

(iv) Shared power to dispose or to direct the disposition of

0

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Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof

 $$\operatorname{the}$ reporting person has ceased to be the beneficial owner of more than five

percent of the class of securities, check the following [].