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August 9, 2002

ARKANSAS BEST
CORPORATION

DAVID E. LOEFFLER
CHIEF FINANCIAL OFFICER
VICE PRESIDENT - TREASURER

Securities and Exchange Commission
Attn: Mr. Jonathan G. Katz, Secretary
450 Fifth Street, N.W.
Washington, DC 20549

Re: Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of
the Securities Exchange Act of 1934

Dear Mr. Katz:

Enclosed are statements made under oath by Robert A. Young III, President and Chief
Executive Officer and David E. Loeffler, Vice President – Chief Financial Officer and
Treasurer regarding facts and circumstances relating to certain Exchange Act filings of
Arkansas Best Corporation, Commission File No. 19969, pursuant to section 21(a)(1) of
the Securities Exchange Act of 1934.

Sincerely,



David E. Loeffler

Vice President – Chief Financial Officer and Treasurer

Enclosures

cc: Robert A. Young III

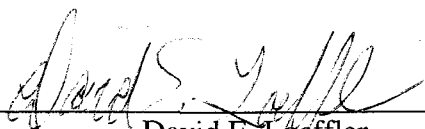
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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, David E. Loeffler, Vice President - Chief Financial Officer and Treasurer of Arkansas Best Corporation, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Arkansas Best Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the audit committee of Arkansas Best Corporation.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for fiscal year ended December 31, 2001 of Arkansas Best Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Arkansas Best Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



 David E. Loeffler
 Vice President - Chief Financial Officer
 and Treasurer

 August 9, 2002

 Date

Subscribed and sworn to before me this 9th day of August 2002.



 Notary Public

My Commission Expires: June 21, 2010

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