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

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 20, 2009

RESOURCES CONNECTION, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware	**0-32113**	**33-0832424**
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

17101 Armstrong Avenue, Irvine, California	**92614**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: **(714) 430-6400**

(Former Name or Former Address, if Changed Since Last Report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 240.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

On November 24, 2009, Resources Connection, Inc. (the "Company") filed an initial report on Form 8-K with the Securities and Exchange Commission reporting the acquisition of certain assets of Sitrick And Company, a California corporation ("Sitrick Co"), and Brincko Associates, Inc., a California corporation ("Brincko") through the purchase of all of the outstanding membership interests in Sitrick Brincko Group, LLC, a Delaware limited liability company ("Sitrick Brincko Group"), pursuant to a Membership Interest Purchase Agreement by and among the Company, Sitrick Co, Michael S. Sitrick, an individual, Brincko and John P. Brincko, an individual. In addition, on the same date, the Company completed its acquisition of the personal goodwill of Mr. Sitrick pursuant to a Goodwill Purchase Agreement by and between the Company and Mr. Sitrick.

This Amendment No. 2 to such Form 8-K amends Item 9.01, Financial Statements and Exhibits, to provide the historical financial statements of Sitrick Co and Brincko as of September 30, 2009 and to amend the pro forma financial information as required by Item 9.01 as of August 29, 2009 and for the three months ended August 29, 2009.

Item 9.01 Financial Statements and Exhibits.

a) Financial Statements of Businesses Acquired.

Attached hereto as Exhibit 99.2 and incorporated herein by reference, are the unaudited financial statements of Sitrick Co as of September 30, 2009 and for the nine months ended September 30, 2009 and September 30, 2008.

Also attached hereto as Exhibit 99.3 and incorporated herein by reference, are the unaudited financial statements of Brincko as of September 30, 2009 and for the nine months ended September 30, 2009 and September 30, 2008.

b) Unaudited Pro Forma Financial Information.

Attached hereto as Exhibit 99.4 and incorporated herein by reference, are the required unaudited pro forma condensed combined financial statements as of and for the three months ended August 29, 2009.

d) Exhibits.

Exhibit Number	Description
2.1*	Membership Interest Purchase Agreement, dated as of October 29, 2009, by and among Resources Connection, Inc., Sitrick And Company, Michael S. Sitrick, Brincko Associates, Inc., and John P. Brincko (incorporated by reference to Exhibit 2.1 of Resources Connection, Inc.'s Current Report on Form 8-K, filed on October 29, 2009).
2.2*	Goodwill Purchase Agreement, dated as of October 29, 2009, by and between Resources Connection, Inc. and Michael S. Sitrick (incorporated by reference to Exhibit 2.2 of Resources Connection, Inc.'s Current Report on Form 8-K, filed on October 29, 2009).
99.1*	Press release of the Company dated November 23, 2009
99.2	SITRICK AND COMPANY INC. FINANCIAL STATEMENTS Balance Sheet as of September 30, 2009 (unaudited) Statements of Income for the nine-month periods ended September 30, 2009 and 2008 (unaudited) Statement of Stockholder's Equity for the nine-month period ended September 30, 2009 (unaudited) Statements of Cash Flows for the nine-month periods ended September 30, 2009 and 2008 (unaudited) Notes to Financial Statements (unaudited)
99.3	BRINCKO ASSOCIATES, INC. FINANCIAL STATEMENTS Balance Sheet at September 30, 2009 (unaudited) Statements of Income for the nine months ended September 30, 2009 and September 30, 2008 (unaudited) Statement of Stockholder's Equity for the nine-months ended September 30, 2009 (unaudited) Statements of Cash Flows for the nine months ended September 30, 2009 and September 30, 2008 (unaudited) Notes to Financial Statements (unaudited)
99.4	Unaudited Pro Forma Financial Information. Unaudited pro forma condensed combined financial statements Unaudited pro forma condensed combined statements of operations for the three months ended August 29, 2009 Unaudited pro forma condensed combined balance sheets as of August 29, 2009 Notes to unaudited pro forma condensed combined financial statements

* Previously filed.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

RESOURCES CONNECTION, INC.
(Registrant)

Date: July 13, 2010

By: /s/ Nathan W. Franke
Nathan W. Franke
Chief Financial Officer

EXHIBIT INDEX

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* Previously filed.

Sitrick and Company Inc.

Financial Statements

September 30, 2009 (Unaudited)

Sitrick and Company Inc.

Balance Sheet

September 30, 2009 (Unaudited)

	September 30, 2009
Assets	
Current assets	
Cash and cash equivalents	$ 4,172,026
Trade receivables, net of allowance for doubtful accounts of $2,285,454	6,252,439
Other current assets	186,234
Due from CEO	140,786
Total current assets	10,751,485
Property and equipment, net (Notes 4 and 6)	12,820,169
Deposits and other	373,457
	$ 23,945,111
Liabilities and Stockholder's Equity	
Current liabilities	
Current portion of unsecured notes payable to CEO (Note 6)	$ 792,000
Current portion of notes and contracts payable (Note 6)	390,000
Accounts payable	620,778
Unearned client retainers	772,288
Accrued liabilities (Note 5)	1,419,566
Accrued liabilities due CEO (Note 5)	3,384,000
Income taxes payable	738,722
Current deferred income taxes	73,000
Total current liabilities	8,190,354
Deferred credits	188,000
Long-term deferred income taxes	683,000
Long-term debt, net of current portion	
Unsecured notes payable to CEO (Note 6)	14,096,050
Notes and contracts payable (Note 6)	169,218
Total long-term debt	14,265,268
Total liabilities	23,326,622
Commitments and contingencies (Note 9)	
Stockholder's equity (Notes 2 and 8)	
Class A common stock; no par value; 8,000,000 shares authorized; 5,297,600 shares issued and outstanding	757
Class B common stock; no par value; 2,000,000 shares authorized; 1,702,400 shares issued and held in treasury	243
Retained earnings	2,841,532
Unearned ESOP shares	—
Treasury shares, at cost; 1,702,400 shares of Class B common stock held in treasury	(2,224,043)
Total stockholder's equity	618,489
Total liabilities and stockholder's equity	$ 23,945,111

The accompanying notes are an integral part of these financial statements.

Sitrick and Company Inc.

Statements of Income

Nine-Month Periods Ended
September 30, 2009 and 2008 (Unaudited)

	September 30, 2008	September 30, 2009
Revenues		
Professional fees	$15,638,776	$17,347,763
Reimbursable costs	1,326,709	845,736
Total revenues	16,965,485	18,193,499
Costs and expenses		
Compensation and related costs	5,487,287	6,548,129
Reimbursable costs	1,261,871	703,580
General, administrative and other operating expenses	2,869,800	3,280,307
Provision for doubtful accounts	742,489	853,980
Royalty for intangibles due CEO (Note 5)	2,650,000	3,350,000
Aircraft operating costs and expenses (Note 4)	1,253,457	1,366,048
ESOP compensation and administration costs (Note 8)	51,728	35,595
Total costs and expenses	14,316,632	16,137,639
Income from operations	2,648,853	2,055,860
Other expense		
Interest expense, net	(817,265)	(626,963)
Losses on marketable securities	(31,591)	—
Total other expense	(848,856)	(626,963)
Income before income taxes	1,799,997	1,428,897
Provision (credit) for income taxes	749,000	(433,000)
Net income	$ 1,050,997	$ 1,861,897

The accompanying notes are an integral part of these financial statements.

Sitrick and Company Inc.

Statement of Stockholder's Equity

Nine-Month Period Ended
September 30, 2009 (Unaudited)

	September 30, 2009
Activity in Dollars	
Class A common, no par — No changes during the period	$ 757
Class B common, no par — No changes during the period	$ 243
Retained earnings	
Balance, beginning of year	$ 979,635
Net income	1,861,897
Balance, end of period	$ 2,841,532
Unearned ESOP shares—No changes during the period	$ —
Treasury shares, at cost—No changes during the period	$ (2,224,043)
Total stockholder's equity	
Balance, beginning of year	$ (1,243,408)
Net income	1,861,897
Balance, end of period	$ 618,489
Activity in Shares	
Class A common, no par — No changes during the period	5,297,600
Class B common, no par — No changes during the period	1,702,400
Treasury shares, at cost—No changes during the period	1,702,400

The accompanying notes are an integral part of these financial statements.

Sitrick and Company Inc.

Statements of Cash Flows

Nine-Month Periods Ended
September 30, 2009 and 2008 (Unaudited)

	September 30, 2008	September 30, 2009
Cash flows from operating activities		
Net income	$ 1,050,997	$ 1,861,897
Adjustments to reconcile net income to net cash provided by operating activities		
ESOP share-based compensation for shares earned (Note 8)	31,655	—
Depreciation and amortization	575,897	1,177,488
Provision for deferred income taxes	684,000	(336,000)
Provision for doubtful accounts	742,489	853,980
Loss on disposal of fixed assets	87,704	—
Loss on investment securities	31,591	—
Changes in operating assets and liabilities		
Trade receivables	(3,092,832)	(2,382,396)
Other current assets	11,016	37,684
Due from CEO	—	(129,335)
Deposits and other	(36,618)	(203,023)
Accounts payable	(232,387)	169,689
Unearned client retainers	(83,742)	(277,600)
Accrued liabilities	670,653	697,409
Accrued liabilities due CEO	2,650,000	1,946,571
Due to CEO	(79,379)	—
Income taxes	(50,072)	(307,000)
Deferred credits	8,396	7,968
Net cash provided by operating activities	2,969,368	3,117,332
Cash flows from investing activities		
Purchases of property and equipment, net of advance payments	(2,583,163)	(33,926)
Proceeds from sale of property and equipment	1,283,515	—
Net cash used in investing activities	(1,299,648)	(33,926)
Cash flows from financing activities		
Payments on long-term debt	(2,487,361)	(1,609,844)
Borrowings to purchase new aircraft (Note 6)	14,000,000	—
Payoff of new aircraft construction loan (Note 6)	(11,730,000)	—
Borrowings to purchase automobiles	153,730	—
Net cash used in financing activities	(63,631)	(1,609,844)
Net increase in cash and cash equivalents	1,606,089	1,473,562
Cash and cash equivalents, beginning of year	327,043	2,698,464
Cash and cash equivalents, end of period	$ 1,933,132	$ 4,172,026
Supplemental disclosure of cash flow information		
Interest paid	$ 713,199	$ 448,431
Income taxes paid	115,072	210,000
Reduction in unearned ESOP shares for original cost of shares earned in excess of related ESOP share-based compensation (Note 8)	150,135	—

The accompanying notes are an integral part of these financial statements.

Sitrick and Company Inc.

Notes to Financial Statements

September 30, 2009 and 2008 (Unaudited)

1. Description of the Company and its Business

Sitrick and Company Inc. (the "Company") is a public relations firm. It specializes in providing strategic communications services to clients in corporate, financial, transactional and crisis situations, including mergers and acquisitions, litigation and restructuring and bankruptcy cases. The Company was incorporated in California on January 24, 1989. In November 2009, the Company effectively sold the core assets of its strategic communications business to Resources Connection, Inc. (Note 10).

2. Stock Ownership

Effective December 23, 2008, the Company became wholly-owned by a family trust (the "Sitrick Trust") of its founder, Chairman and CEO (the "CEO") following the Company's redemption of Class B common shares held by the Sitrick and Company Inc. Employee Stock Ownership Plan (the "ESOP") (Note 9). A Class B common share has attributes that are identical to those of a Class A common share, except for its preferential and cumulative rights to dividends, if declared, and its restriction of ownership to employees and the ESOP. Class B common shares automatically convert to Class A common shares upon the Term Note debt related to the ESOP (Note 7) being paid in full. All Class B common shares once outstanding are now held in treasury at cost.

3. Summary Of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The Company prepares its financial statements in conformity with accounting principles generally accepted in the United States. Accordingly, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although management believes these estimates and assumptions are reasonable, actual results could differ from the estimates and assumptions used.

Unaudited Interim Financial Information

The accompanying interim balance sheet as of September 30, 2009, the statement of stockholder's equity for the nine months ended September 30, 2009 and the statements of income and cash flows for the nine months ended September 30, 2009 and 2008 are unaudited. The unaudited interim financial statements have been prepared on the same basis as the annual financial statements and, in the opinion of management, reflect all adjustments, which include only normal recurring adjustments, necessary to state fairly the Company's financial position as of September 30, 2009 and its results of operations and its cash flows for the nine months ended September 30, 2009 and 2008. The results of operations for the nine months ended September 30, 2009 and 2008 are not necessarily indicative of the results to be expected for the years ended December 31, 2009 and 2008, respectively, or for any other interim period or for any other future year. Certain information and note disclosures normally included in annual financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted; however, the Company believes the disclosures made are adequate to make the information presented not misleading.

Revenue Recognition

The Company recognizes fee revenues, net of estimated fee adjustments, when its professionals deliver services and generally bills its clients monthly. In the event the Company's arrangement with its client provides for contingent payments upon the occurrence of a specified event, outcome or otherwise, the Company recognizes revenue at the time the contingency is resolved and the fees become due from the client, although the costs and expenses related thereto are recognized when incurred. The Company recorded no such fees for the nine-month period ended September 30, 2009 and 2008.

Client Reimbursements of "Out of Pocket" Expenses

The Company recognizes all reimbursable costs from clients for ‘out-of-pocket’ expenses at the time the cost to be reimbursed is accrued as an expense.

Compensation and Related Costs

The Company accrues estimated performance bonuses and incentive compensation based on a review of each employee’s performance at the end of each quarter in accordance with performance bonus arrangements and employment contracts (Note 9). Through the date of the ESOP share redemption, the Company calculated compensation expense for ESOP shares allocated to employees each year at an average fair value per share as determined using a market approach valuation method (Note 8).

Allowance for Doubtful Accounts

The Company maintains an allowance for doubtful accounts for estimated losses relating to the anticipated inability of certain clients to make required payments for services rendered and for estimated fee adjustments not yet claimed by clients. Management estimates this allowance based on clients’ payment histories and patterns; their financial condition; the general economic environment; and other pertinent information. If the collection outlook of a client deteriorates or unfavorable collection trends occur in general, additional allowances may be required.

Cash and Cash Equivalents

The Company considers cash and cash equivalents as cash held in interest-bearing or demand deposit bank accounts and highly-liquid investments with an original maturity date of three months or less. The carrying amounts reflected in the balance sheet for cash and cash equivalents approximate their fair values due to the short maturities of these instruments.

Property and Equipment

The Company has stated property and equipment at cost, less accumulated depreciation and amortization. It computes depreciation and amortization expense using the straight-line method over the estimated useful lives of the related assets (Note 4). The Company expenses the normal costs of repairs and maintenance to operations as incurred and capitalizes costs of major refurbishments. The Company assesses impairment of long-lived assets, which are comprised primarily of an aircraft, in accordance with applicable accounting regulations. An impairment review is performed whenever events or changes in circumstances indicate that the carrying value may not be recoverable. Factors considered by the Company include, but are not limited to, significant changes in the manner of use of the asset or the strategy for the overall business; and, significant negative industry or economic trends. Management believes that no events or changes in circumstances have occurred which would indicate that the aircraft has been permanently impaired.

Unearned Client Retainers

The Company receives non-refundable cash retainers as minimum annual fees on substantially all of its client engagements. The Company records these unearned client retainers as a current liability upon receipt and applies them against ensuing billings for services provided. The Company recognizes an unapplied fee retainer as earned professional fees after expiration of the applicable period for which it served as a minimum fee.

Deferred Credits

The Company recognizes rent expense on a straight-line basis over the lease term. Deferred credits reflect scheduled rent adjustments, abatements and other allowances on a facility lease which are to be amortized over future periods for purposes of such straight-line recognition of rent expense.

Income Taxes

The Company reports taxable income on the cash basis for income tax return purposes and on the accrual basis for these financial statements. As a result, the Company recognizes deferred income taxes for the estimated future tax consequences of differences between the tax basis and the financial reporting basis of assets and liabilities based on enacted tax laws and statutory rates applicable to the periods in which the differences are expected to affect taxable income. The Company will also recognize a valuation allowance to reduce deferred tax assets if, in management’s opinion, it is more likely than not that some portion of these assets will not be realized. The provision for income taxes consists of current income taxes payable as well as the net change during the year in deferred income taxes.

In March 2009, the Company filed an election to convert its tax status from a "C Corporation" to an "S Corporation", effective January 1, 2009. As a result, the Company's taxable income or loss for 2009 and future years will be distributed to and included with the taxable income of the Sitrick Trust and it will no longer pay income taxes except in the event of triggering "built-in" gains for tax purposes and for certain state and city taxing authorities.

Recent Accounting Pronouncements

The Company did not adopt guidance codified in Accounting Standards Codification ("ASC") 820, "Fair Value Measurements and Disclosures" ("ASC 820"), related to the elective measurement of certain financial assets and financial liabilities at fair value and elective application of such fair value option on an instrument-by-instrument basis. At each reporting date, the electing company would disclose assets and liabilities that are measured at fair value on the face of its balance sheet and report unrealized gains and losses in earnings. The codification establishes presentation and disclosure requirements to clarify the effect of a company's election on its earnings but does not eliminate disclosure requirements of other accounting standards.

Effective January 1, 2008, the Company adopted provisions codified in ASC 820, regarding guidance for using fair value to measure assets and liabilities and information about the extent to which companies measure assets and liabilities at fair value, the information used to measure fair value, and the effect of fair value measurements on earnings. The adoption of this guidance had no material impact on the Company's financial statements.

In May 2009, the FASB issued guidance (codified in ASC 855, "Subsequent Events") in order to establish principles and requirements for reviewing and reporting subsequent events and requires disclosure of the date through which subsequent events are evaluated and whether the date corresponds with the time at which the financial statements were available for issue (as defined) or were issued. This guidance is effective for interim reporting periods ending after June 15, 2009. The adoption of this guidance did not have a material impact on the financial statements (see Note 10 for the required disclosure in accordance with this guidance).

In June 2009, the FASB issued guidance that establishes the FASB Accounting Standards Codification as the source of authoritative accounting principles generally accepted in the United States of America ("GAAP") recognized by the FASB to be applied by nongovernmental entities. This guidance (codified in ASC 105, "Generally Accepted Accounting Principles") is effective for financial statements issued for interim and annual periods ending after September 15, 2009. The adoption of this guidance did not have a material impact on the financial results of the Company.

4. Property and Equipment, Net

Property and equipment, net consists of the following:

	Life (in years)	September 30, 2009 (unaudited)
Office equipment	3 to 5	$ 439,032
Office furniture	7	400,772
Leasehold improvements	Lease term	110,942
Artwork		71,493
Automobiles	5	379,727
Aircraft	10	14,203,588
Total property and equipment		15,605,554
Less: Accumulated depreciation		(2,785,385)
Total property and equipment, net		$12,820,169

Depreciation and amortization expense on these assets was $1,175,838 and $575,347 for the nine-month periods ended September 30, 2009 and 2008, respectively, of which $1,065,269 and $483,379, respectively, relates to aircraft.

In October 2007, the Company entered into an agreement with Gulfstream Aerospace LP ("Gulfstream") to purchase a new aircraft to be manufactured at a total cost of $14,130,500, excluding costs and expenses associated with consummating its acquisition. In June 2008, the Company sold its used aircraft for net proceeds of $1,263,515 and took delivery of the new aircraft. The Company granted the bank a security interest in connection with the financing of this new aircraft (Note 6).

The Company entered into aircraft management agreements on its aircraft with third parties to manage all aspects of operating the aircraft. The third party may also, subject to Company approval, charter the aircraft to others in exchange for a charter fee. The third party charges the Company a management fee plus all costs it incurred to manage and operate the aircraft, offset by charter fees it received. Aircraft costs and expenses in the accompanying Statements of Income for the nine-month periods ended September 30, 2009 and 2008 consist of the following:

	September 30, 2008 (unaudited)	September 30, 2009 (unaudited)
Operating costs and expenses	$ 662,374	$ 597,577
Depreciation	483,379	1,065,269
Loss on exchange of aircraft	107,704	—
	1,253,457	1,662,846
Less: Charter fees	—	(296,798)
Total aircraft costs and expenses	$ 1,253,457	$ 1,366,048

In August 2009, the Company purchased all of the stock of Golden West Airlines, Inc. (“GWA”) for cash of $105,000. GWA had no assets (other than its air carrier certificate and trade name), no liabilities and no operations either before or after the date of acquisition. The Company intends to enter an exclusive lease and operating agreement of its aircraft with GWA, which will operate as a charter company.

5. Accrued Liabilities

Accrued liabilities and accrued liabilities due CEO consist of the following:

	September 30, 2009 (unaudited)
Accrued liabilities	
Compensation and related costs	$ 1,372,827
401(k) employee salary deferrals	11,717
Deferred credits, current (Note 10)	22,000
Other	13,022
	$ 1,419,566
Accrued liabilities due CEO	
Interest due CEO	$ 34,000
Royalty due CEO	3,350,000
	$ 3,384,000

In addition to an annual salary of $240,000 per annum, the Company paid a royalty to its CEO for the nonexclusive and revocable right to use certain of his intangible property, including without limitation, his personal name and reputation, to further its business for the nine-month periods ended September 30, 2009 and 2008. Pursuant to this arrangement, the Company expensed $3,350,000 and $2,650,000 for the nine-month periods ended September 30, 2009 and 2008, respectively, as a royalty due the CEO. The Company made such royalty payments at amounts agreed upon by the CEO and Company. No bonus payments or stock-based compensation arrangements were granted to the CEO in the nine month periods ended September 30, 2009 and 2008.

6. Long-Term Debt, Net of Current Portion

Long-term debt, net of current portion consists of unsecured notes payable to CEO and notes and contracts payable, as follows:

Unsecured Notes Payable to CEO

	September 30, 2009 (unaudited)
Unsecured Note	$13,665,972
Unsecured Subordinated Note	1,222,078
	14,888,050
Less: Current portion	(792,000)
Total unsecured notes payable to CEO, net	$14,096,050

Unsecured Note

The unsecured note is due to the CEO in monthly principal and interest installments ($88,066) through June 2018, at which time the remaining principal balance ($10,695,666) is due, and bears interest at 5.75% (the "Unsecured Note"). In December 2008, the Company executed the Unsecured Note in the amount of its debt (principal $13,875,651 plus accrued interest $19,946) formerly due to City National Bank ("CNB") under a term note related to the purchase of a new aircraft. Pursuant to an assumption agreement among the Company, the CEO and CNB, the CEO assumed the Company's liabilities and obligations to CNB under this term note as if the term note had been made, executed and delivered by the CEO; CNB released the Company from any and all of its liabilities and obligations to CNB under the term note; CNB terminated the CEO's limited guaranty of the term note; and CNB amended the aircraft security agreement so that the Company granted CNB a security interest in the new aircraft for the debt assumed by the CEO. The Unsecured Note carries payment terms identical to those of the term note. The Company has complied with these payment terms as of the date of this report.

In June 2008, the Company had executed the CNB term note of $14,000,000 and used the proceeds to close the purchase of the new aircraft (Note 4), including repayment of a multiple disbursement note. At the time of purchase in October 2007, the Company arranged secured financing for the aircraft to be manufactured by Gulfstream with CNB, so that (i) prior to aircraft delivery, it could make advance payments to Gulfstream through draw-downs on the multiple disbursement note and (ii) upon its acceptance of aircraft delivery, it could execute a fixed-rate term note (subject to an interest rate lock-in agreement) under a credit facility commitment. At 2007, the Company made advance payments totaling $11,730,000 to Gulfstream under the multiple disbursement note. Such advances bore interest, which was paid monthly, at LIBOR + 100bps (4.44% average rate in 2008) or prime rate, was secured by assets of the Company and guaranteed in part by the CEO. In May 2008, the Company broke the rate lock-in agreement, forfeited the time deposit of $69,000 given to secure that agreement and, under a new credit facility commitment, reset the fixed rate interest for the term note that was ultimately executed by the Company.

Unsecured Junior Subordinated Promissory Note

The unsecured promissory note is due to the CEO in quarterly principal and interest installments ($144,457) through December 2011; bears interest at 5%; and is subordinated to all debts, liabilities and obligations to CNB (the "Unsecured Subordinated Note"). The Company used the proceeds of the Unsecured Subordinated Note to redeem all shares held by the ESOP trust (Note 8). In November 2009, the Company paid this note in full in connection with the effective sale of the core assets of its strategic communications business to Resources Connection, Inc. (Note 10).

Notes and Contracts Payable

	September 30, 2009 (unaudited)
Term Note due bank	$ 323,000
Equipment finance contracts	236,218
Total notes and contracts payable	559,218
Less: Current portion	(390,000)
Total notes and contracts payable, net	$ 169,218

Term Note

The term note is due to CNB in quarterly principal installments ($323,000) through December 2009; bears interest, which is payable monthly, at LIBOR + 75bps (1.06% at 2009 and 1.08% average rate in 2009) or prime rate; and is secured by a first priority lien on all owned and acquired assets of the Company and guaranteed by the CEO (the "Term Note"). This note arose in November 2005 when the Company refinanced the loan it originally obtained in February 1999 in connection with establishing the ESOP (Note 8). The Term Note contains covenants which, among other things, require the guarantor to maintain specified financial ratios and levels, as defined, and restrict the Company from, without CNB's prior approval, incurring additional indebtedness, becoming contingently liable for the obligations of others or providing security interests in any of its property or assets. The Company and guarantor have complied with the Term Note covenants.

Equipment Finance Contracts

These contracts are due to finance companies in monthly principal and interest installments of $3,979 and $2,903 through May 2012 and August 2013 with interest at 6.99% and 5%, respectively, and are secured by the automobile so financed. As approved by the Board of Directors, the Company assumed all of the rights of and payment obligations for the automobiles under these contracts from the CEO. In September 2006, the Company acquired a used aircraft and financed the purchase with a secured loan of $1,500,000. The used aircraft note was due in monthly principal and interest installments of $13,166 through September 2011; bore interest at 6.62%, was secured by the used aircraft and guaranteed by the CEO. In June 2008, the Company sold the used aircraft and paid off the note.

7. Income Taxes

The Company adopted the provisions of ASC 740 "Income Taxes" related to establishment of a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in an income tax return. The interpretation also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As a result of the implementation of these provisions, the Company determined that no material unrecognized tax benefit needed to be accounted for as of January 1, 2009.

As of September 30, 2009, the Company had no changes to the liability for unrecognized gross tax benefits.

The Company's major income tax jurisdiction is the U.S. For U.S. federal income tax, the Company remains subject to examination for calendar 2006 and thereafter. For states within the U.S. in which the Company does significant business, the Company remains subject to examination for calendar 2005 and thereafter. The IRS is examining the Company's 2008 and 2007 income tax returns.

The Company continues to recognize interest expense and penalties related to income tax as a part of its provision for income taxes.

In November 2009, the Company effectively sold the core assets of its strategic communications business to Resources Connection, Inc. (Note 10). As a result of the asset sale, the existing tax liabilities, if any, will remain with Sitrick and Company Inc.

8. Employee Benefit Plans

401(k) Plan

Effective December 1, 2008, the Company established a 401(k) Plan which covers all employees who have completed one month of service and are age 21 or older. Each 401(k) Plan year, a participant may contribute up to the maximum permitted amount, as defined, from his/her annual pay and the Company may make discretionary contributions. To receive an allocation of any such discretionary contributions and/or forfeitures, a participant must have a minimum of 1,000 hours of service as an employee during the 401(k) Plan year and be employed on the last day of such year. The Company did not contribute to the 401(k) Plan in any period.

Employee Stock Ownership Plan

In December 2008, the Company redeemed all Class B common shares held by the ESOP trust at a total cost of $2,002,023, which consisted of cash to participants ($1,600,000), the cost of unearned ESOP shares ($121,195), and costs incurred to effect the redemption transaction ($280,828). To fund this redemption, the CEO loaned $1,600,000 to the Company in exchange for the Unsecured Subordinated Note (Note 6). In connection with the redemption transaction, the balance due ($760,000) on the ESOP Note was cancelled, the guarantee fee was eliminated and all participants became fully vested in their allocated ESOP shares. Prior to 2008, the Company had redeemed the Class B common shares held by two fully-vested participants who had terminated employment for cash ($222,020). All redeemed Class B common shares are now held in treasury at cost of $2,224,043.

The Company established the ESOP in January 1999 when the Company adopted the ESOP plan; set up the ESOP trust; borrowed funds from a bank (which note was guaranteed by the CEO and ultimately refinanced by the Term Note (Note 6)); loaned those funds to the ESOP trust to acquire common shares representing a 24.32% interest in the Company (the "ESOP Shares") from the CEO; and received a note from the ESOP trust in consideration of the loan (the "ESOP Note"). During each year, the Company was required to make contribution and dividend payments to the ESOP trust sufficient in amount to service the ESOP Note, which was due to the Company in quarterly principal installments ($380,000) plus interest commencing June 1999 through March 2009. Each year, the ESOP trust was required to allocate a specified number of the unallocated ESOP Shares to eligible participants based on the principal payments made on the ESOP Note. The ESOP Shares not allocated to participant accounts served as collateral for the ESOP Note, which was pledged to the bank and the CEO. The CEO received this pledge along with a guaranty fee in exchange for his guarantee of the Company's bank debt related to the ESOP.

For financial statement purposes, the Company accounted for shares allocated each year as (i) compensation expense ($31,655 for the period ended September 30, 2008) based on the average fair value per share for the year using a market approach valuation method and (ii) a retained earnings adjustment (a charge of $150,135 for the period ended September 30, 2008) for the difference between that value per share and the ESOP's original cost per share. In addition, the Company accounted for the guaranty fee ($135,660 for the period ended September 30, 2008) as interest expense. The fee was calculated at 6% per annum on the unpaid bank debt, payable semiannually in advance on January 1 and July 1 of each year. In addition, the Company incurred ESOP plan administration costs of $ $35,595 and $20,073 for the nine-month periods ended September 30, 2009 and 2008, respectively.

In June 2009, the ESOP was merged into the newly-established 401(k) Plan.

9. Commitments and Contingencies

Lease Commitments

The Company leases its principal office facilities under noncancelable operating lease agreements expiring in June 2009 (renewed for one year in July 2009) and September 2013 (with a renewal option of five years). The CEO guaranteed lease payments of $437,000 at September 30, 2009, which amount reduces by $112,000 in March of each year. For the nine-month periods ended September 30, 2009 and 2008, facilities rent expense included $14,000 per month paid the CEO for the month-to-month lease of his New York condominium as temporary corporate lodging.

Employment Arrangements

The Company has performance bonus arrangements with its key employees. The arrangements generally provide that the employee receives a specified percentage of base salary for achieving certain targeted levels of client billable hours for the year. In addition, the CEO may award discretionary bonuses to those key employees not achieving the targeted levels and to non-covered employees. The Company also has employment contracts with certain key employees that, unless extended, expire at various dates through June 30, 2012; generally provide for an initial two-year term which may be extended at the Company's option; terminate on a change in control or for cause, as defined; and provide for incentive compensation based on certain professional fees. The Company accrues estimated performance bonuses, discretionary bonuses and incentive compensation based on a review of each employee's performance at the end of each quarter and the likelihood of discretionary bonus awards. The Company recorded an accrued liability for these items of $454,000 at September 30, 2009. Substantially all amounts accrued during a year for these items are paid in December of that year.

Legal Proceedings

The Company had been named as an additional defendant in two lawsuits filed by third parties against two of its clients who are indemnifying the Company in these matters. In one case, the Company had its motion to dismiss granted and was dismissed as a defendant by the trial court; and plaintiff's later appeal was dismissed by the appellate court. In the other case, the Company's motion to dismiss as a defendant was also granted by the trial court and the case was dismissed on October 1, 2009; the plaintiff did not file a notice of appeal of that dismissal by the deadline of November 4, 2009. The Company was also involved with the CEO and the Sitrick Trust, who were the defendants in a declaratory action lawsuit filed by the general partner of an investment fund, against whom the Sitrick Trust has a $7.7 million judgment. In 2006 the Sitrick Trust sought to collect on its 2002 judgment against the general partner who, in turn, filed the suit for, among other things, declaratory relief to enjoin and restrain it from enforcing the judgment. In 2008 the Court held that the Sitrick Trust was enjoined from enforcing the judgment. An appeal has been filed. In April 2010, a former employee (later joined by another former employee) brought an action against the CEO, his wife, the Sitrick Trust and the former independent trustee of the ESOP as defendants and against the Company and the ESOP as "nominal defendants" seeking legal and equitable relief for violation of The Employee Retirement Income Security Act ("ERISA"). In June 2010, the CEO, his wife and the Sitrick Trust filed a motion to dismiss the case in its entirety claiming the amended complaint failed to allege non-conclusory facts that raise a reasonable inference that these defendants violated any duties under ERISA. The former independent trustee also filed a motion to dismiss. The Company believes, based on available information, that the ultimate outcome of these matters would not have a material adverse effect on the Company's financial position, cash flows or results of operations.

10. Subsequent Events

The Company has evaluated subsequent events through July 13, 2010, the date the financial statements were issued. The Company noted no significant events requiring adjustment to the financial statements.

On November 20, 2009, the Company contributed certain assets and liabilities to an entity which was then purchased by Resources Connection, Inc., an unrelated third party.

Exhibit 99.3

BRINCKO ASSOCIATES, INC.
FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2009 AND 2008 (UNAUDITED)

CONTENTS

BRINCKO ASSOCIATES, INC.
BALANCE SHEET

ASSETS

	September 30, 2009 (Unaudited)
Current assets	
Cash and cash equivalents	$ 18,804
Accounts receivable, net of allowance for doubtful accounts of $128,925 at September 30, 2009	603,528
Unbilled receivables	195,468
Prepaid expenses	2,284
Total current assets	820,084
Property and equipment	
Office equipment	92,104
Automobile	74,618
Furniture and fixtures	55,650
	222,372
Less accumulated depreciation and amortization	219,211
Total property and equipment	3,161
Other assets	
Deposits	6,251
Total other assets	6,251
Total assets	**$ 829,496**

LIABILITIES AND STOCKHOLDER’S EQUITY

	September 30, 2009 (Unaudited)
Current liabilities	
Accounts payable	$ 219,354
Bank overdraft	79,255
Deferred revenue	28,843
Pension benefit obligation — current portion	187,068
Taxes payable	13,506
Total current liabilities	528,026
Pension benefit obligation, net of current portion	199,683
Total liabilities	727,709
Commitments and contingencies (Note 7)	
Stockholder’s equity	
Common stock, no par value 10,000 shares authorized 1,000 shares issued and outstanding	1,000
Additional paid-in capital	10,000
Accumulated other comprehensive loss	(501,879)
Retained earnings	592,666
Total stockholder’s equity	101,787
Total liabilities and stockholder’s equity	**$ 829,496**

The accompanying notes are an integral part of these financial statements.

BRINCKO ASSOCIATES, INC.
STATEMENTS OF INCOME

	Nine Months Ended September 30,			
	2009 (Unaudited)		2008 (Unaudited)	
	Amount	% of Net Sales	Amount	% of Net Sales
Net revenues	$ 2,811,784	100.0	$ 1,346,418	100.0
Cost of revenues	1,195,457	42.5	776,392	57.7
Gross profit	1,616,327	57.5	570,026	42.3
General and administrative expenses	490,466	17.4	392,766	29.2
Income before other income (expense)	1,125,861	40.1	177,260	13.1
Other income (expense)				
Interest income	169	0.0	251	0.0
Other income	21,173	0.7	15,978	1.2
Total other income (expense)	21,342	0.7	16,229	1.2
Income before provision for income taxes	1,147,203	40.8	193,489	14.3
Provision for income taxes	21,134	0.8	18,823	1.4
Net income	**$ 1,126,069**	**40.0**	**$ 174,666**	**12.9**

The accompanying notes are an integral part of these financial statements.

BRINCKO ASSOCIATES, INC.
STATEMENT OF STOCKHOLDER'S EQUITY
For the Nine Months Ended September 30, 2009 (Unaudited)

	Common Stock		Additional	Accumulated Other Comprehensive	Retained	
	Shares	Amount	Paid in Capital	Loss	Earnings	Total
Balance December 31, 2008	1,000	$ 1,000	$ 10,000	$ (378,030)	$ 619,983	$ 252,953
Stockholder distributions (unaudited)	—	—	—	—	(1,153,386)	(1,153,386)
Change in funded status of pension benefit obligation (unaudited)	—	—	—	(123,849)	—	(123,849)
Net income (unaudited)	—	—	—	—	1,126,069	1,126,069
Balance September 30, 2009 (unaudited)	**1,000**	**$ 1,000**	**$ 10,000**	**$ (501,879)**	**$ 592,666**	**$ 101,787**

The accompanying notes are an integral part of these financial statements.

BRINCKO ASSOCIATES, INC.
STATEMENTS OF CASH FLOWS

	Nine Months Ended September 30, 2009 (Unaudited)	Nine Months Ended September 30, 2008 (Unaudited)
Cash flows from operating activities		
Net income	$ 1,126,069	$ 174,666
Adjustments to reconcile net income to net cash flows from operating activities		
Bad debt expense	(409)	10,446
Net periodic benefit cost	52,497	10,341
Depreciation	10,862	11,947
(Increase) decrease in		
Accounts receivable	34,387	529,263
Unbilled receivable	(61,032)	(138,382)
Prepaid expenses	26,454	2,916
Prepaid taxes	7,687	—
Increase (decrease) in		
Accounts payable	215,067	47,921
Bank overdraft	(31,651)	(277,471)
Pension benefit obligation	(272,815)	(159,464)
Deferred revenue	(49,399)	—
State taxes payable	13,506	—
Net cash flows from operating activities	1,071,223	212,183
Cash flows from financing activities		
Distribution to shareholder, net	(1,153,386)	(246,932)
Net cash flows from financing activities	(1,153,386)	(246,932)
Net change in cash and cash equivalents	(82,163)	(34,749)
Cash and cash equivalents, beginning of year	100,967	57,411
Cash and cash equivalents, end of period	**$ 18,804**	**$ 22,662**
Supplemental disclosure for cash flows information		
Taxes paid	**$ —**	**$ —**
Supplemental disclosure for non-cash financing activities		
Change in unfunded status of pension benefit obligation	**$ (123,849)**	**$ —**

The accompanying notes are an integral part of these financial statements.

NOTE 1 — ORGANIZATION AND LINE OF BUSINESS

Brincko Associates, Inc. (the “Company”) is a California corporation incorporated in February 1981. The Company is an international management consulting firm providing personalized expert consulting advice for a variety of business situations.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies presented below is designed to assist in understanding the Company’s financial statements. The financial statements and accompanying notes are the representations of the Company’s management, who is responsible for their integrity and objectivity. These accounting policies confirm to accounting principles generally accepted in the United States of America (“GAAP”) in all material aspects.

Unaudited Interim Financial Information

The accompanying interim balance sheet as of September 30, 2009, the statement of stockholder’s equity for the nine months ended September 30, 2009 and the statements of income and cash flows for the nine months ended September 30, 2009 and 2008 are unaudited. The unaudited interim financial statements have been prepared on the same basis as the annual financial statements and, in the opinion of management, reflect all adjustments, which include only normal recurring adjustments, necessary to state fairly the Company’s financial position as of September 30, 2009 and its results of operations and its cash flows for the nine months ended September 30, 2009 and 2008. The results of operations for the nine months ended September 30, 2009 and 2008 are not necessarily indicative of the results to be expected for the year ending December 31, 2009 or for any other interim period or for any other future year. Certain information and note disclosures normally included in annual financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted; however, the Company believes the disclosures made are adequate to make the information presented not misleading.

<u>Use of Estimates</u>

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting year. Actual results could differ from those estimates.

<u>Cash and Cash Equivalents</u>

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The bank overdraft is classified as a current liability.

<u>Fair Value of Financial Instruments</u>

The Company discloses the estimated fair value of certain assets and liabilities defined by accounting principles as cash or a contractual obligation that both conveys to one entity a right to receive cash or other financial instruments from another entity, and imposes on the other entity the obligation to deliver cash or other financial instruments to the first entity. For certain of the Company’s financial instruments, including cash and cash equivalents, receivables, prepaid expenses, accounts payable and deferred revenue, the carrying amounts approximate fair value due to short maturities.

<u>Accounts Receivable</u>

Accounts receivable consists of amounts due from clients related to delivery of management consulting services. The Company provides credit to its customers in the normal course of business. Other than the use of client retainers, the Company does not obtain collateral with which to secure its accounts receivable. The Company maintains reserves for potential credit losses for selected clients based upon the nature of the Company’s historical experience with its customers and financial condition. As of September 30, 2009, the Company has recorded an allowance for doubtful accounts $128,925, and believes that this allowance is sufficient for any uncollectible amounts and future returns. Although the Company expects to collect amounts due, actual collections may differ from estimated amounts.

Unbilled Receivables

Unbilled receivables represent costs incurred and estimated fees on contracts for which billings have not been presented to customers. When billed, these amounts are included in accounts receivable.

Revenue Recognition

Revenues for management services provided are recognized in the month that services are performed. Revenue is recognized once persuasive evidence of an agreement exists, the fee is fixed and determinable, the services have been delivered, and the collection of funds has been assured.

Property and Equipment

Property and equipment are stated at cost. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the various class of property, which are as follows:

Office equipment	5 to 10 years
Automobile	5 years
Furniture and fixtures	5 to 10 years

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. At the time of retirement or disposition of property and equipment, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in the results of operations.

For the nine months ended September 30, 2009 and 2008, depreciation amounted to $10,862 and $11,947, respectively.

Accounting for the Impairment of Long-Lived Assets

The Company accounts for its long-lived assets in accordance with applicable accounting principles. Those principles require that an impairment loss be recognized only if the carrying amount of a long-lived asset is not recoverable from its undiscounted cash flows and that the measurement of an impairment loss be the difference between the carrying amount and fair value of the asset. Management has evaluated the recoverability of its long-lived assets and has determined that no impairment has occurred as of the periods ended September 30, 2009, and September 30, 2008.

Leases

The Company accounts for its lease agreements by categorizing leases at their inception as either operating or capital leases depending on certain defined criteria. On certain lease agreements, the Company receives rent holidays and other incentives. The Company recognizes lease costs on a straight-line basis without regard to the deferred payment terms and the difference between rent expense and amounts paid under the lease agreements are recorded.

Income Taxes

The Company has elected to be taxed under the provisions of Subchapter S of the Internal Revenue Code. Accordingly, these financial statements do not include any provision for income taxes other than tax imposed by the state of California. Instead, earnings and losses are included in the stockholder’s personal income tax returns and are taxed based on his personal tax strategies.

Defined Benefit Pension Plan

The Company is required to recognize the overfunded or underfunded positions of defined benefit postretirement plans, including pension plans, on the balance sheet, and required to recognize the change in funded status in other comprehensive income.

Recently Adopted Accounting Pronouncements

In September 2006, the Financial Accounting Standards Board ("FASB") issued guidance, codified in Accounting Standards Codification ("ASC") 820, "Fair Value Measurements and Disclosures", ("ASC 820") which defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. This guidance applies under other accounting pronouncements that require or permit fair value measurements, and does not require any new fair value measurements.

In February 2007, the FASB issued guidance, codified in ASC 820,with respect to accounting for a transfer to the trading category for all entities with available-for-sale and trading securities electing the fair value option. This standard allows companies to elect fair value accounting for many financial instruments and other items that currently are not required to be accounted as such, allows different applications for electing the option for a single item or groups of items, and requires disclosures to facilitate comparisons of similar assets and liabilities that are accounted for differently in relation to the fair value option. The Company adopted this guidance effective January 1, 2008 without any effect. As permitted, the Company has elected not to use the fair value option to measure financial assets and liabilities.

In May 2009, the FASB issued guidance codified in ASC 855, "Subsequent Events" regarding establishment of general standards of accounting for and disclosures of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. The Company has adopted this guidance effective June 15, 2009. The guidance did not have a material impact on the financial reporting of the Company.

In December 2008, the FASB provided for a deferral of the effective date for certain nonpublic enterprises to annual financial statements for fiscal years beginning after December 15, 2008 related to accounting for uncertainty in income taxes, codified in ASC 740, "Income Taxes".. The Company elected this deferral and accordingly adopted this guidance in these interim financial statements. The adoption of this guidance did not impact the Company'sfinancial statements.

In December 2007, the FASB issued guidance, codified in ASC 805, "Business Combination", establishing principles and requirements for how the acquirer of a business (a) recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed and any noncontrolling interest in the acquiree; (b) recognizes and measures in its financial statements the goodwill acquired in the business combination or a gain from a bargain purchase; and (c) determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination. This guidance is effective for fiscal years beginning on or after December 15, 2008. Accordingly, the Company will apply this guidance for acquisitions effected after January 1, 2009.

In December 2007, the FASB issued guidance, codified in ASC 810, "Consolidation", which requires that the ownership interests in subsidiaries held by parties other than the parent be clearly identified, labeled and presented in the consolidated balance sheets within equity, but separate from the parent's equity. In addition, the amount of consolidated net income attributable to the parent and to the noncontrolling interest be clearly identified and presented on the face of the consolidated statement of operations. The guidance also requires that changes in the parent's ownership interest be accounted for as equity transactions if a subsidiary is deconsolidated and any retained noncontrolling equity investment be measured at fair value. It also requires that disclosures clearly identify and distinguish between the interests of the parent and noncontrolling owners. The provisions of the guidance are effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008. The Company adopted the guidance effective January 1, 2009 and does not expect the guidance to have a material impact on its financial position and results of operations.

In March 2008, the FASB issued guidance, codified in ASC 815, "Derivatives and Hedging", which requires enhanced disclosures about a company's derivative and hedging activities. These enhanced disclosures must discuss (a) how and why a company uses derivative instruments (b) how derivative instruments and related hedged items are accounted for; and (c) how derivative instruments and related hedged items affect a company's financial position, results of operations and cash flows. The guidance is effective for fiscal years beginning on or after November 15, 2008, with earlier adoption allowed. The Company does not expect the adoption of the guidance on January 1, 2009 to have a material impact on its financial position and results of operations.

Recently Issued Accounting Pronouncements

In June 2009, the FASB issued guidance, codified in ASC 860, “Transfers and Servicing”, to improve the relevance, representational faithfulness, and comparability of the information a reporting entity provides in its financial reports about a transfer of financial assets. The guidance is not expected to have a material impact on the financial reporting of the Company.

In June 2009, the FASB issued guidance, codified in ASC 810, “Consolidation”, to require ongoing reassessments of whether an enterprise is the primary beneficiary of a variable interest entity. This guidance adds an additional reconsideration event for determining whether an entity is a variable interest entity when any changes in facts and circumstances occur such that the holders of the equity investment at risk, as a group, lose the power from voting rights or similar rights of those investments to direct the activities of the entity that most significantly impact the entity’s economic performance. The guidance is effective as of the beginning of each reporting period that begins after November 15, 2009. Management does not expect the adoption of the guidance to have a material impact on the Company’s financial statements.

In June 2009, the FASB issued guidance, codified in ASC 105, “Generally Accepted Accounting Principles”, which establishes the FASB Accounting Standards Codification as the source of authoritative United States of America generally accepted accounting principles (“GAAP”). This guidance is effective for financial statements issued for interim and annual periods ending after September 15, 2009. Adoption of this guidance will not have a material effect on the Company’s financial statements.

NOTE 4 — LINE OF CREDIT

The Company maintains a credit facility with a bank that allows the Company to borrow a maximum of $250,000 and is personally guaranteed by the shareholder. The unsecured line note bears interest at the bank’s prime rate (3.25% as of June 30, 2009 and 5% as of June 30, 2008) plus 1.25%. The line of credit matures on December 1, 2009. As of June 30, 2009 and 2008, the Company did not have any borrowings against this line.

NOTE 5 — EMPLOYEE DEFINED BENEFIT PENSION PLAN

The Company maintains a defined benefit plan (“DB Plan”) covering all eligible employees, as defined. The funding of the DB Plan is based on the annual actuarial calculation using certain assumptions per the DB Plan agreement. The defined benefit assets are invested in various securities including cash and marketable securities. All employees are vested after 6 years of service. The Company contributed $272,815 to the DB Plan for the nine months ended September 30, 2009.

Net periodic benefit cost for the nine months ended September 30, 2009 and 2008 respectively:

	2009 (unaudited)	2008 unaudited
Service cost	$ 14,759	$ 13,466
Interest cost	52,503	46,257
Expected return on plan assets	(23,574)	(49,382)
Amortization of net loss	8,809	—
Net periodic benefit cost	**$ 52,497**	**$ 10,341**

NOTE 6 — SHAREHOLDER’S EQUITY

During the nine months ended September 30, 2009 and 2008, the Company made short term borrowings and loans to and from its principal shareholder, John Brincko, on a temporary basis to fund operations or advances on shareholder distributions. Net borrowings from and advances to shareholder have been classified as distributions on the accompanying statement of stockholder’s equity.

NOTE 7 — COMMITMENTS AND CONTINGENCIES

On October 1, 2008 the Company entered into a new lease agreement and leases office facilities and storage space under non-cancelable operating lease agreements that expire November 2011 and requires minimal monthly rental payments of $6,020. The leases have an annual payment escalation clause. The Company also leased office equipment under a non-cancelable operating lease agreement that expired January 2009 and required minimal monthly rental payments of $60.

NOTE 8 — RELATED PARTIES

The owner of the Company has been employed as the main professional delivering services on behalf of the Company and his salary has been included under cost of sales in the statement of income.

NOTE 9 — SUBSEQUENT EVENTS

Effective April 1, 2009, the Company adopted guidance, codified in ASC 855 “Subsequent Events”, that establishes general standards for accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued. The guidance sets forth the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition in the financial statements, identifies the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and the disclosures that should be made about events or transactions that occur after the balance sheet date.

In preparing these financial statements, the Company evaluated the events and transactions that occurred between December 31, 2008 and July 13, 2010, the date these financial statements were issued.

On November 20, 2009, the Company contributed certain assets and liabilities to an entity which was then purchased by Resources Connection, Inc., an unrelated third party.

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

On November 24, 2009, Resources Connection, Inc. (the "Company") filed an initial report on Form 8-K with the Securities and Exchange Commission reporting the acquisition of certain assets of Sitrick And Company, a California corporation ("Sitrick Co"), and Brincko Associates, Inc., a California corporation ("Brincko") through the purchase of all of the outstanding membership interests in Sitrick Brincko Group, LLC, a Delaware limited liability company ("Sitrick Brincko Group"), pursuant to a Membership Interest Purchase Agreement by and among the Company, Sitrick Co, Michael S. Sitrick, an individual, Brincko and John P. Brincko, an individual. In addition, on the same date, the Company completed its acquisition of the personal goodwill of Mr. Sitrick pursuant to a Goodwill Purchase Agreement by and between the Company and Mr. Sitrick. Sitrick Co and Brincko were unrelated entities as of the date of acquisition. This Form 8-K/A amendment provides additional information to the initial 8-K/A filed January 4, 2010; specifically, the pro forma balance sheet as of August 29, 2009 and the pro forma consolidated statement of operations for the three months ended August 29, 2009 have been updated to include the balance sheets of Sitrick Co and Brincko as of September 30, 2009 and the statements of operations of Sitrick Co and Brincko for the three months ended September 30, 2009.

At the closing, the Company paid to Sitrick Co, Brincko and Mr. Sitrick (collectively, the "Sellers") an aggregate of $28,564,287 in cash and 822,060 restricted shares of common stock (the number of shares determined using a share exchange price of $18.71) of the Company, par value $0.01 per share, for 100% of the Sitrick Brincko Group membership interests and the goodwill. For financial reporting purposes, the restricted shares were valued at $16,137,037, based upon the closing date share price of $19.63. In addition, the Sellers will be entitled to receive contingent consideration provided that Sitrick Brincko Group's average annual earnings before interest, taxes, depreciation and amortization, or EBITDA, over a period of four years from the date of closing exceeds $11,250,816. In certain change-of-control events involving the Company or Sitrick Brincko Group, the Sellers would be entitled to accelerate the earn-out payments, without a floor on EBITDA. The Company may, in its sole discretion, pay up to 50% of any earn-out payments in restricted stock of the Company.

The unaudited pro forma condensed combined statements of operations for three months ended August 29, 2009 combine the historical consolidated statements of operations of the Company, Sitrick Co and Brincko, giving effect to the acquisition as if it had occurred on June 1, 2008. The unaudited pro forma condensed combined statements of operations for the three months ended August 29, 2009 include the results of operation of the Company for the three months ended August 29, 2009, Sitrick Co for the three months ended September 30, 2009 and Brincko for the three months ended September 30, 2009. The unaudited pro forma condensed combined balance sheet as of August 29, 2009 combines the historical consolidated balances sheets of the Company as of August 29, 2009 with the historical balance sheets of Sitrick Co and Brincko as of September 30, 2009, giving effect to the acquisition as if it had occurred on August 29, 2009. The historical consolidated financial information has been adjusted in the unaudited pro forma condensed combined financial statements to only give effect to pro forma events that are (1) directly attributable to the merger; (2) factually supportable; and (3) expected to have a continuing impact on the combined results. The unaudited pro forma condensed combined financial information should be read in conjunction with the accompanying notes to the unaudited pro forma condensed combined financial statements. In addition, the unaudited pro forma condensed combined financial information was based on and should be read in conjunction with the:

- Separate historical financial statements of Sitrick Co as of and for the nine months ended September 30, 2009 and 2008 (unaudited) and the related notes included within this Form 8-K/A;
- Separate historical financial statements of Brincko as of and for the nine months ended September 30, 2009 and September 30, 2008 (unaudited) and the related notes included within this Form 8-K/A;
- Separate historical financial statements of the Company as of and for the three months ended August 29, 2009 and the related notes included in the Company's Quarterly Report on Form 10-Q for the quarter ended August 29, 2009.

For ease of reference, all pro forma statements use the Company's period-end date and no adjustments were made to Sitrick Co or Brincko's reported information for their different quarter-end dates.

The unaudited pro forma condensed combined financial information has been presented for informational purposes only. The pro forma information is not necessarily indicative of what the combined company's financial position or results of operations actually would have been had the merger been completed as of the dates indicated. In addition, the unaudited pro forma condensed combined financial information does not purport to project the future financial position or operating results of the combined company. There were no material transactions between the Company, Sitrick Co or Brincko during the periods presented in the unaudited pro forma condensed combined financial statements that would need to be eliminated.

The unaudited pro forma condensed combined financial information has been prepared using the acquisition method of accounting under existing U.S. generally accepted accounting principles, which are subject to change and interpretation. The acquisition accounting is dependent upon certain valuations and other studies that have yet to progress to a stage where there is sufficient information for a definitive measurement. Accordingly, the pro forma adjustments included herein are preliminary and have been made solely for the purpose of providing unaudited pro forma condensed combined financial information, and may be revised as additional information becomes available and as additional analyses are performed. Differences between the preliminary estimates reflected in these unaudited pro forma condensed combined financial statements and the final acquisition accounting will likely occur, and these differences could have a material impact on the accompanying unaudited pro forma condensed combined financial statements and the combined company's future results of operations and financial position.

The Company did not acquire certain assets and liabilities of Sitrick Co and Brincko. These assets and liabilities include 1) certain property and equipment of Sitrick Co and Brincko; 2) debt related to certain property and equipment or due to the CEO of Sitrick Co; and 3) pension liabilities of Brincko. Accordingly, the pro forma adjustments eliminate these assets and liabilities in the pro forma condensed combined balance sheet as of August 29, 2009 or the related expenses in the pro forma condensed combined statements of operations for the three months ended August 29, 2009.

The unaudited pro forma condensed combined financial information does not reflect any operating synergies or other operational improvements, if any, that the combined company may achieve as a result of the acquisition, the costs to integrate the operations of the Company and Sitrick Brincko Group or the costs necessary to achieve potential operating synergies and revenue enhancements. Additionally, under the terms of the acquisition, up to 20% of the contingent consideration is payable to employees of Sitrick Brincko Group to the extent certain EBITDA growth targets are met. The unaudited pro forma condensed statements of operations and balance sheets do not reflect any adjustments with respect to this provision.

RESOURCES CONNECTION, INC.

UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEETS

AS OF AUGUST 29, 2009

(Unaudited)

(amounts in thousands)

	Resources Connection, Inc.	Sitrick And Company Inc.	Brincko Associates, Inc.	Pro Forma Adjustments	Note Reference	Pro Forma Combined
ASSETS						
Current assets:						
Cash and cash equivalents	$ 133,523	$ 4,172	$ 19	$ (28,564)	1	$ 109,150
Short-term investments	23,250	—	—	—		23,250
Accounts receivable, net	61,940	6,252	799	—		68,991
Prepaid expenses and other current assets	3,506	327	2	—		3,835
Income taxes receivable	6,622	—	—	—		6,622
Deferred income taxes	10,162	—	—	—	6	10,162
Total current assets	239,003	10,751	820	(28,564)		222,010
Goodwill	111,654	—	—	60,754	2	172,408
Intangible assets, net	5,988	—	—	10,050	2	16,038
Property and equipment, net	33,355	12,820	3	(12,675)	3	33,503
Deferred income taxes	3,201	—	—	23,698	2,6	26,899
Other assets	1,476	373	6	—		1,855
Total assets	$ 394,677	$ 23,944	$ 829	$ 53,263		$ 472,713
LIABILITIES AND STOCKHOLDERS' EQUITY						
Current liabilities:						
Notes payable to bank and CEO	$ —	$ 1,182	$ —	$ (1,182)	4	$ —
Accounts payable and accrued expenses	14,485	621	297	—		15,403
Accrued salaries and related obligations	31,805	1,385	—	—		33,190
Other current liabilities	3,789	5,002	230	(3,644)	4	5,377
Total current liabilities	50,079	8,190	527	(4,826)		53,970
Other long-term liabilities	2,287	188	200	57,620	4	60,295
Notes payable to bank and CEO	—	14,265	—	(14,265)	4	—
Deferred income taxes	2,069	683	—	(683)	6	2,069
Total liabilities	54,435	23,326	727	37,846		116,334
Commitments and contingencies						
Stockholders' equity:						
Common stock	537	1	1	(2)	5	537
Additional paid-in capital	290,567	—	10	(506)	5	290,071
Accumulated other comprehensive gain (loss)	1,297	—	(502)	502	5	1,297
Retained earnings	301,735	2,841	593	(7,920)	5	297,249
Dividends paid	(60,652)	—	—	—		(60,652)
Treasury stock	(193,242)	(2,224)	—	23,343	5	(172,123)
Total stockholders' equity	340,242	618	102	15,417	5	356,379
Total liabilities and stockholders' equity	$ 394,677	$ 23,944	$ 829	$ 53,263		$ 472,713

RESOURCES CONNECTION, INC.

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATION

FOR THE THREE MONTHS ENDED AUGUST 29, 2009

(Unaudited)

(in thousands, except per share amounts)

	Resources Connection, Inc.	Sitrick And Company Inc.	Brincko Associates, Inc.	Pro Forma Adjustments	Note Reference	Pro Forma Combined
Revenue	$ 118,263	$ 5,714	$ 891	$ —		$ 124,868
Direct cost of services	73,124	—	447	1,353	7,8	74,924
Gross profit	45,139	5,714	444	(1,353)		49,944
Selling, general and administrative expenses	51,637	4,736	192	(2,228)	7,8	54,337
Amortization of intangible assets	393	—	—	968	2	1,361
Depreciation expense	2,200	391	3	(374)	3	2,220
(Loss) income from operations	(9,091)	587	249	281		(7,974)
Interest (income) expense, net and other income	(179)	225	(7)	(157)	4	(118)
(Loss) income before (benefit) provision for income taxes	(8,912)	362	256	438		(7,856)
(Benefit) provision for income taxes	(1,726)	(110)	7	536	6	(1,293)
Net (loss) income	$ (7,186)	$ 472	$ 249	$ (98)		$ (6,563)
Net (loss) income per common share:						
Basic	$ (0.16)					$ (0.14)
Diluted	$ (0.16)					$ (0.14)
Weighted average common shares outstanding:						
Basic	45,302			822	5	46,124
Diluted	45,302			822	5	46,124

NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

(amounts in thousands, except shares of stock)

Introductory Comments

The aggregate estimated purchase consideration for the acquisition is as follows:

Cash	$ 28,564
822,060 shares of Company common stock, valued at $19.63 per share	16,137
Estimated future contingent consideration payable, net of amount allocable to Sitrick Brincko Group employees	57,820
Total	$ 102,521

The estimated future contingent consideration will be payable to the Sellers in a lump sum following the fourth anniversary of the acquisition only if the average (calculated from each of the four one-year periods following the acquisition date) earnings before interest, taxes, depreciation and amortization ("EBITDA") exceed $11.3 million. At the end of the four-year earn-out period, the Company will determine if the average annual EBITDA exceeded $11.3 million; if so, the contingent consideration payable is determined by multiplying the average annual EBITDA by 3.15 (representing the agreed upon multiple to be paid by the Company as specified in the Membership Interest Purchase Agreement).

Under accounting rules for business combinations effective for the Company at the beginning of fiscal 2010, obligations that are contingently payable to the Sellers based upon the occurrence of one or more future events are to be recorded as a discounted liability on the Company's balance sheet. The Company determined the fair value of the obligation to pay contingent consideration based on a number of different projections of the average EBITDA during the four year earn-out measurement period and then assigned a probability weight to each scenario. The resultant probability-weighted average EBITDA amounts were then multiplied by 3.15 (the agreed upon multiple to be paid by the Company as specified in the Membership Interest Purchase Agreement). The Company recorded this potential future obligation using an original discount rate of 1.9%, representing the time value of money over the four year period. Because the contingent consideration is not subject to a ceiling and future EBITDA of Sitrick Brincko Group is theoretically unlimited, the range of the undiscounted amounts the Company could be obligated to pay as contingent consideration under the earn-out arrangement is between $0 and an unlimited amount. The estimated fair value of the contractual obligation to pay the contingent consideration recognized in the pro forma financial statements was $57.8 million.

In addition, under the terms of the Membership Interest Purchase Agreement and Goodwill Purchase Agreement, up to 20% of the contingent consideration is payable to the employees of Sitrick Brincko Group at the end of the measurement period to the extent certain EBITDA growth targets are met. The Company records the estimated fair value of the contractual obligation to pay the employee portion of contingent consideration as compensation expense over the service period as it is deemed probable that specific performance of the growth targets will be achieved. No portion of the contingent consideration is earned until the end of the four-year period and no pro forma adjustment has been made with respect to any amount of contingent consideration that would be classified as employee compensation, as any such amount could not be factually supported based upon the terms of acquisition for the three months ended August 29, 2009. The Company will record the estimated fair value of the contractual obligation to pay the employee portion of the contingent consideration as it is deemed probable that such amount is payable.

In accordance with the Financial Accounting Standards Board's Accounting Standards Codification 805 Business Combinations, the Company will periodically reassess the estimated fair value of the contractual obligation to pay the contingent consideration and any changes in estimated fair value will be recorded in the Company's statement of operations. The estimate of the fair value of contingent consideration requires very subjective assumptions to be made of various potential operating results scenarios and discount rates. Future revisions to these assumptions could materially change the estimate of the fair value of contingent consideration and therefore materially affect the Company's future financial results. In addition, the estimate of the fair value of the employee portion of contingent consideration payable requires very subjective assumptions to be made of future operating results. Future revisions to these assumptions could materially change the estimate of the fair value of the employee portion of contingent consideration and therefore materially affect the Company's future financial results.

The following table summarizes the estimated fair values of the assets acquired and liabilities assumed on an as if basis of August 29, 2009 (in thousands):

Cash and cash equivalents	$ 4,191
Accounts receivable	7,051
Prepaid expenses and other current assets	329
Intangible assets	10,050
Property and equipment, net	148
Other assets	379
Total identifiable assets	22,148
Accounts payable and accrued expenses	918
Accrued salaries and related obligations	1,385
Other current liabilities	1,588
Other long-term liabilities	188
Total liabilities assumed	4,079
Net identifiable assets acquired	18,069
Goodwill, other intangible assets and deferred tax assets	84,452
Net assets acquired	$ 102,521

The above estimated fair values of assets acquired and liabilities assumed are provisional and are based on the information that was available as of the pro forma date to estimate the fair value of assets acquired and liabilities assumed. The Company believes this information provides a reasonable basis for estimating the fair values of assets acquired and liabilities assumed but the Company is waiting for additional information necessary to finalize those fair value estimates. Thus, the provisional measurements of fair value reflected are subject to change and such changes could be significant. The Company expects to finalize the valuation and complete the purchase price allocation as soon as practicable but no later than one-year from the acquisition date.

1. Cash

The acquisition was funded using available cash from the Company and the issuance of the Company's restricted stock. The total cash portion of the transaction was approximately $28.6 million. Accordingly, an adjustment to lower interest income is appropriate as discussed in note 4.

2. Goodwill, Intangibles, Long-Term Liability and Amortization of Intangibles

In connection with the acquisition of Sitrick Co and Brincko, the Company's management will allocate the purchase price to the fair value of the net assets acquired. In its initial estimate of this allocation, the Company's management estimates the excess of the initial purchase price over the fair value of assets acquired to be approximately $13.9 million. In addition, the Company is required to estimate the amount of the earn-out that may be paid dependent upon the achievement of certain adjusted earnings before interest, income taxes, depreciation and amortization over a period of four years from the date of closing. Based on an assessment of a number of possible earn-out scenarios over the four years, management has estimated the earn-out value to be $57.8 million, net of the amount allocable to Sitrick Brincko Group employees. Related to this estimate, the Company has also recorded a deferred tax asset of approximately $23.7 million, reflecting the Company's estimate of the temporary difference between book and tax treatment of the earn-out at a 41% tax rate. Of the total purchase price, the Company's management estimates that $60.8 million will be allocable to intangible assets with indefinite lives and goodwill. The remaining $10.1 million relates to amortizable intangible assets, consisting of customer relationships, non-compete agreements and trade names that will be amortized on a straight-line basis ranging from thirteen months to five years. Accordingly, pro forma amortization expense is estimated to be approximately $968,000 for the three months ended August 29, 2009. Upon completion of the valuation of the fair value of the net assets acquired, actual results may differ materially from those presented herein. The goodwill related to the transaction is expected to be deductible for tax purposes over 15 years. Any contingent consideration payable at the end of the four year earn-out is also expected to be deductible for tax purposes from the date of payment over 15 years.

3. Property and Equipment, net and Depreciation Expense

The Company did not acquire certain artwork, furniture and an aircraft owned by Sitrick Co or automobiles owned by Sitrick Co and Brincko. The pro forma adjustment of $12.7 million reflects the estimate of the net amount of such assets not acquired as of August 29, 2009. The Company has excluded estimated depreciation related to these assets in the pro forma statements of operations of $374,000 for the three months ended August 29, 2009.

4. Notes Payable to Bank and CEO, Other Current Liabilities, Other Long-Term Liabilities and Interest Income, net

The Company did not assume the liabilities related to debt due to the CEO of Sitrick Co or the employee stock ownership plan, airplane or accrued royalties of Sitrick Co or the pension plan of Brincko. The pro forma adjustments to other current liabilities, other long-term liabilities and interest income, net consist of the following (in thousands):

Current Liabilities		Pro Forma Balance Sheet as of August 29, 2009
Eliminate current portion of notes payable to bank related to ESOP and automobiles	$	(390)
Eliminate current portion of notes payable due to Sitrick Co CEO related to aircraft and ESOP		(792)
Total adjustment to notes payable to bank and CEO	$	(1,182)
Eliminate amounts related to royalties to Sitrick Co CEO	$	(3,384)
Eliminate liability for Brincko pension plan		(187)
Eliminate current deferred income taxes		(73)
Total adjustment to other current liabilities		($3,644)

Long-Term Liabilities		Pro Forma Balance Sheet as of August 29, 2009
Estimate of contingent consideration due in four years, net of amount allocable to Sitrick Brincko Group employees	$	57,820
Elimination of long-term liability for Brincko pension plan		(200)
Total adjustment to other long-term liabilities	$	57,620
Eliminate notes payable to bank related to ESOP and automobiles	$	(169)
Eliminate long-term portion of notes payable due to Sitrick Co CEO related to aircraft and ESOP		(14,096)
Total adjustments to notes payable to bank and CEO	$	(14,265)

The Company used approximately $28.6 million of its cash to acquire Sitrick Co and Brincko. As a result, assuming an average annual interest rate of 1%, the Company's interest income would be reduced by approximately $70,500 for the three months ended August 29, 2009.

In addition, the pro forma financial statements reflect that the Company will not assume debt owed to banks and Sitrick Co's CEO as of the date of the transaction. Interest expense of approximately $228,000 has been eliminated for the three months ended August 29, 2009.

Interest Income, net (in thousands)	Pro Forma Statement of Operations for the three months ended August 29, 2009
Estimate of eliminated interest expense related to debt not assumed in the transaction	$ (228)
Estimate of interest income not earned if transaction occurred on June 1, 2008	71
Total adjustment to interest income, net	$ (157)

5. Stockholders' Equity

The various historical balances in the stockholders' equity accounts of Sitrick Co and Brincko will be eliminated at the date of completion of the transaction. In addition, the Company issued 822,060 shares of restricted stock in connection with the transaction from its balance of Treasury Stock shares held. The following pro forma adjustments to the common stock, additional paid-in capital, treasury stock, retained earnings and dividends accounts will occur on an as if basis on August 29, 2009 (in thousands):

Stockholders' Equity	Common Stock	Additional Paid-In Capital	Retained Earnings	Other Comprehensive Gain	Treasury Stock	Total Stockholders' Equity
Issuance of restricted stock of Resources Connection, Inc. from existing treasury shares	$ —	$ (496)	$ (4,486)	$ —	$ 21,119	$ 16,137
Elimination of equity accounts of Sitrick Co and Brincko	(2)	(10)	(3,434)	502	2,224	(720)
Total adjustments	$ (2)	$ (506)	$ (7,920)	$ 502	$ 23,343	$ 15,417

6. Deferred Income Taxes

As a result of the transaction, the following adjustment is required to the combined deferred income tax accounts as of August 29, 2009:

Deferred income taxes (in thousands)	Pro Forma Balance Sheet as of August 29, 2009
Elimination of Sitrick Co deferred tax balances	$ (683)
Establishment of deferred tax asset related to estimated contingent consideration (Note 2)	$ 23,698

For purposes of this unaudited pro forma combined financial information, the United States federal statutory tax rate of 35%, adjusted for the state tax rates net of the federal tax benefit, is estimated to be 41% for Sitrick Co, Brincko and pro forma adjustments portion of the combined information. This tax rate does not reflect the Company's effective tax rate, which includes other tax items such as foreign taxes, other charges or benefits, and does not take into account any historical or possible future tax events that may impact the combined Company.

7. Direct Cost of Services

To conform to the Company's presentation format, these adjustments represent the reclassification to direct cost of services of $1.4 million for the three months ended August 29, 2009 for the estimate of certain salary and benefit costs and reimbursable costs related to Sitrick Co employees whose time and reimbursable expenses are charged to clients. In the Sitrick Co statements of income, these amounts were included in compensation and related costs and reimbursable costs (and included as a part of selling, general and administrative expenses in the condensed combined statement of operations) and were not apportioned between direct costs incurred related to revenue and general and administrative costs. Reimbursable costs for Brincko also were included as a part of selling, general and administrative costs, requiring reclassification to direct cost of services.

8. Selling, General and Administrative Expenses

Pro forma adjustments to selling, general and administrative expenses are related to the elimination of certain expenses of the Sitrick Co and Brincko businesses that are contractually excluded from the on-going combined operations of the entities. Such expenses include: costs related to ownership of an airplane and automobiles; costs related to an employee stock ownership plan ("ESOP"); costs related to a pension plan; royalties due to Mr. Sitrick for the nonexclusive and revocable right to use certain of his intangible property, including without limitation, his personal name and reputation. In addition, the Company is contractually required to adjust Mr. Sitrick's annual compensation by $360,000, from a base of $240,000 to $600,000 (pro rated to $90,000 for the three months ended August 29, 2009). As indicated in the footnote related to direct cost of services above, the Company reclassified a total of $1.4 million for the three months ended August 29, 2009 of salary and benefit costs (Sitrick Co employees only) and reimbursable expenses (Brincko and Sitrick Co) from selling, general and administrative expenses to direct cost of services.

The following components comprised the pro forma adjustments to selling, general and administrative expenses (in thousands):

Selling, general and administrative expenses	Pro Forma Three Months Ended August 29, 2009
Eliminate royalty payment	$ (667)
Eliminate expenses related to aircraft and automobiles	(279)
Eliminate expenses related to ESOP and pension plan	(19)
Adjust salary expense to contracted amount	90
Reclassify salaries, related benefits and reimbursable client expenses to direct cost of services	(1,353)
	$ (2,228)