

December 16, 2021

Jennifer Ryu
Executive Vice President and Chief Financial Officer
Resources Connection, Inc.
17101 Armstrong Avenue
Irvine, CA 92614

Connection, Inc.

Fiscal Year Ended May 29, 2021

Re: Resources

Form 10-K for

Filed July 23, 2021

File No. 000-32113

Dear Ms. Ryu:

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

Sincerely,

Division of Corporation Finance

Office of Trade & Services