

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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) December 22, 2004

RESOURCES CONNECTION, INC.

Delaware	0-32113	33-0832424
----- (State or other jurisdiction of incorporation)	----- (Commission File Number)	----- (IRS Employer Identification No.)

695 Town Center Drive, Suite 600, Costa Mesa, California	92626
(Address of principal executive offices)	(Zip Code)

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

Not applicable
(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 (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On December 22, 2004, Resources Connection, Inc. issued a press release announcing its financial results for the quarterly period ended November 30, 2004. A copy of the press release is attached hereto as Exhibit 99.1.

The information in this current report on Form 8-K, including Exhibit 99.1 hereto, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(c) EXHIBITS

EXHIBIT NO.	DESCRIPTION
----- Exhibit 99.1	----- Press Release issued December 22, 2004

SIGNATURES

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

RESOURCES CONNECTION, INC.

Date: December 22, 2004

By: /s/ Donald B. Murray

Donald B. Murray
Chief Executive Officer

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
Exhibit 99.1	Press Release issued December 22, 2004

RESOURCES CONNECTION, INC. REPORTS SECOND QUARTER RESULTS

SECOND QUARTER REVENUE SOARS 85% AND EARNINGS PER SHARE TRIPLE QUARTER OVER QUARTER

COSTA MESA, Calif., Dec. 22 /PRNewswire-FirstCall/ -- Resources Connection, Inc. (Nasdaq: RECN), an international professional services firm that provides accounting and finance, human capital, information management, supply chain management and internal audit/risk management services on a project basis, today announced financial results for the quarter ended November 30, 2004.

Total revenue for the second quarter of fiscal 2005 improved 85% to \$137.0 million from \$74.0 million for the same quarter in fiscal 2004, and 19% from the previous quarter. Net income for the quarter ended November 30, 2004, was \$15.6 million, or \$0.62 per diluted share, compared to net income of \$4.4 million, or \$0.19 per diluted share, in the November 2003 quarter.

For the first six months of fiscal 2005, revenue grew 89% to \$252.4 million compared to \$133.6 million for the six-month period in the prior year. Net income for the six months ended November 30, 2004 was \$27.2 million, or \$1.09 per diluted share versus \$7.8 million, or \$0.33 per diluted share, in the prior year period.

"We are pleased with our growth and operational performance," said Chairman and CEO Donald Murray. "We experienced strong demand for our services globally, particularly within our finance and accounting, Resources Audit Solutions and information management practices. Our ability to service multi-national clients on a broad-based, global scale is expanding and contributes to our growing reputation as a trusted partner to companies responding to changing market dynamics."

ABOUT RESOURCES CONNECTION

Resources Connection, Inc. is an international professional services firm that provides accounting and finance, human capital, information management, supply chain management and internal audit/risk management services on a project basis. The Company was originated as part of Deloitte in North America. Its legacy in Europe is from Ernst & Young and in Asia Pacific from Deloitte Touche Tohmatsu Australia and Deloitte Touche Tohmatsu Taiwan. Resources Connection today is completely independent, autonomous and publicly traded on NASDAQ. In addition to its project professional services, Resources Connection has established itself as a leading business services provider for companies seeking independent and cost effective assistance for meeting or complying with many of the complex business and regulatory issues in today's marketplace.

Headquartered in Costa Mesa, California, the company operates from more than 60 worldwide offices. The U.S. client portfolio boasts more than 30 of the Fortune 500 companies. The company was recently named to Forbes Best 200 Small Companies list for the third consecutive year. More information about the company is available at <http://www.resourcesconnection.com>.

Resources Connection will hold a conference call for interested analysts and investors at 5:00 pm, EST today, December 22, 2004. This conference call will be available for listening via a webcast on the Company's Internet web site, at <http://www.resourcesconnection.com/>.

Certain statements in this press release are "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Such forward-looking statements may be identified by words such as "anticipates," "believes," "can," "continue," "could," "estimates," "expects," "intends," "may," "plans," "potential," "predicts," "should," or "will" or the negative of these terms or other comparable terminology. Such statements and all phases of Resources Connection's operations are subject to known and unknown risks, uncertainties and other factors, including seasonality, overall economic conditions and other factors and uncertainties as are identified in Resources Connection's Form 10-K for the year ended May 31, 2004 and Form 10-Q for the quarter ended August 31, 2004 (File No. 0-32113). Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date hereof. Resources Connection's, and its industry's, actual results, levels of activity, performance or achievements may be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements. The Company undertakes no obligation to update the forward-looking statements in this press release.

SUMMARY OF OPERATIONS
(in thousands, except per share amounts)

	Quarter Ended November 30,		Six Months Ended November 30,	
	2004	2003	2004	2003
	(unaudited)		(unaudited)	
Revenue	\$ 137,027	\$ 74,016	\$ 252,428	\$ 133,557
Direct costs of services	81,851	45,420	151,785	81,475
Gross profit	55,176	28,596	100,643	52,082
Selling, general and administrative expenses	28,170	20,471	53,351	37,700
Operating income	27,006	8,125	47,292	14,382
Amortization of intangible assets	411	392	822	698
Depreciation expense	567	433	1,110	820
Interest income	(411)	(103)	(715)	(275)
Income before provision for income taxes	26,439	7,403	46,075	13,139
Provision for income taxes	10,840	2,998	18,891	5,321
Net income	\$ 15,599	\$ 4,405	\$ 27,184	\$ 7,818
Diluted net income per share	\$ 0.62	\$ 0.19	\$ 1.09	\$ 0.33
Diluted shares	25,109	23,622	25,044	23,618

RESOURCES CONNECTION, INC.
SELECTED BALANCE SHEET INFORMATION
(in thousands)

	November 30, 2004	May 31, 2004
	-----	-----
	(unaudited)	
Cash, cash equivalents and long-term marketable securities	\$ 98,460	\$ 69,839
Accounts receivable, less allowances	\$ 71,927	\$ 59,766
Total assets	\$ 270,192	\$ 226,263
Current liabilities	\$ 51,799	\$ 41,241
Total stockholders' equity	\$ 213,756	\$ 180,334

SOURCE Resources Connection, Inc.

-0-

12/22/2004

/CONTACT: Stephen Giusto, Chief Financial Officer of Resources
Connection, Inc., +1-714-430-6500, steve.giusto@resources-us.com/
/Web site: <http://www.resourcesconnection.com/>