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BARRETT BUSINESS SERVICES INC

Form 8-K March 09, 2005

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):

March 9, 2005

BARRETT BUSINESS SERVICES, INC. (Exact name of registrant as specified in charter)

Maryland (State or other jurisdiction of incorporation)

0-21886 (SEC File Number)

52-0812977

(IRS Employer Identification No.)

4724 S.W. Macadam Avenue
Portland, Oregon
(Address of principal executive offices)

97239

(Zip Code)

Registrant's telephone number, including area code:

(503) 220-0988

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:

- |_| 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 7.01. Regulation FD Disclosure.

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On March 9, 2005, Barrett Business Services, Inc. (the "Company"), issued a press release announcing resolution of an accounting issue regarding the reporting of assets and liabilities relating to workers' compensation claims that are insured by the Company's prior excess workers' compensation insurance carrier. The resolution resulted in a revision in classification on the Company's December 31, 2003 and 2004 balance sheets. This revision in classification had no effect on the Company's financial condition, results of operations, cash flows or working capital. A copy of the press release is furnished as Exhibit 99.1 to this report and incorporated by reference.

Item 9.01. Financial Statements and Exhibits.

- (c) Exhibits: The following exhibit is furnished with this Form 8-K:
 - 99.1 Press Release dated March 9, 2005.

SIGNATURE

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 thereunto duly authorized.

BARRETT BUSINESS SERVICES, INC.

Dated: March 9, 2005 By: /s/ Michael D. Mulholland

Michael D. Mulholland
Vice President - Finance