

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

September 18, 1997
(Date of earliest event reported)

LABOR READY, INC.
(Exact name of registrant as specified in its charter)

WASHINGTON	0-23828	91-1287341
(State or other jurisdiction of incorporation)	(Commission File No.)	(IRS Employer Identification No.)

1016 SOUTH 28TH STREET
TACOMA, WASHINGTON 98409
(206) 383-9101
(Address of principal executive offices)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On September 22, 1997, Labor Ready, Inc. (the "Registrant") engaged the accounting firm of Arthur Andersen LLP ("Arthur Andersen") as principal accountants for the year ending December 31, 1997. Arthur Andersen replaces BDO Seidman LLP ("BDO") as of the date reported above. The change in the Registrant's independent accountants was the result of a mutually agreeable decision between the Registrant and BDO to discontinue their relationship, which resulted in BDO submitting a resignation letter to the Registrant, which it received on September 18, 1997. The Registrant solicited a formal proposal from Arthur Andersen due to Arthur Andersen's excellent reputation and expertise in the temporary employment industry, numbering among its clients some of the largest companies in such industry. The Registrant's Audit Committee approved the engagement of Arthur Andersen on September 22, 1997.

During the two most recent fiscal years and the subsequent interim period prior to September 18, 1997, there have been no disagreements with BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure or any reportable events.

BDO's report on the consolidated financial statements for the past two years contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

The Registrant provided the above disclosure to both BDO and Arthur Andersen, and requested that they furnish the Registrant with respective letters addressed to the Securities and Exchange Commission (the "SEC") stating whether they agree with the above statements. A copy of BDO's and Arthur Andersen's letters dated September 25, 1997 and September 24, 1997, respectively, are attached as exhibits to this report.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(C) EXHIBITS.

- 16.1 Letter regarding change in certifying accountant -- BDO Seidman LLP
- 16.2 Letter regarding change in certifying accountant -- Arthur Andersen LLP

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.

LABOR READY, INC.

Date: September 25, 1997

By: /s/ GLENN A. WELSTAD

Glenn A. Welstad
Chairman, Chief Executive Officer
and President

[Letterhead]

Office of the Chief Accountant
Securities and Exchange Commission
450 5th Street N.W.
Washington, D.C. 20549

September 25, 1997

Gentlemen:

We have been furnished with a copy of the response to Item 4 of Form 8-K for the event that occurred on September 18, 1997, to be filed by our former client, Labor Ready, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/ BDO Seidman, LLP

[LETTERHEAD]

September 24, 1997

United States Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

We have read the information included in Item 4 in the attached Form 8-K dated September 18, 1997 of Labor Ready, Inc., filed with the United States Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

Copies to:

Glenn A. Welstad, Labor Ready, Inc.
Joseph P. Sambatero, Jr., Labor Ready, Inc.
Mark R. Beatty, Preston Gates & Ellis LLP
Mark Britton, Preston Gates & Ellis LLP