

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

APPLIANCE RECYCLING CENTERS OF AMERICA INC /MN

Form: CORRESP

Date Filed: 2005-04-21

Corporate Issuer CIK: 862861

April 21, 2005

Via EDGAR

Securities and Exchange Commission
450 - 5th Street N.W.
Judiciary Plaza
Washington, D.C. 20549

Re: Appliance Recycling Centers of America, Inc.
Registration Statement on Form S-2
Commission File No. 333-123005

Ladies and Gentlemen:

Appliance Recycling Centers of America, Inc. (the "Company") hereby requests that the Registration Statement identified above be declared effective on Friday, April 22, 2005, at 10:00 am, Eastern Daylight Savings Time, or as soon thereafter as possible. This request supersedes the Company's prior requests for accelerated effectiveness with respect to the Registration Statement identified above.

The Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

APPLIANCE RECYCLING CENTERS OF AMERICA, INC.

By /s/ Edward R. (Jack) Cameron

Edward R. (Jack) Cameron
President
