

Mail Stop 3561

March 28, 2008

By Facsimile and U.S. Mail

Edward R. Cameron  
President and Chief Executive Officer  
Appliance Recycling Centers of America, Inc.  
7400 Excelsior Boulevard  
Minneapolis, MN 55426-4517

**Re: Appliance Recycling Centers of America, Inc.  
Form 10-K for Fiscal Year Ended December 30, 2006  
Filed March 29, 2007  
File No. 000-19621**

Dear Mr. Cameron:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief