



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 13, 2016

Tony Isaac  
Chief Executive Officer  
Appliance Recycling Centers of America, Inc.  
175 Jackson Avenue North Suite 102  
Minneapolis, Minnesota 55343-4565

**Re: Appliance Recycling Centers of America, Inc.**  
**Preliminary Information Statement on Schedule 14A**  
**Filed November 1, 2016**  
**File No. 000-19621**

Dear Mr. Isaac:

As of November 23, 2016 we have no further comments and have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products