



DIVISION OF
CORPORATION FINANCE

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

February 2, 2011

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

**Re: Appliance Recycling Centers of America, Inc.
Form 10-K for Fiscal Year Ended January 2, 2010
Filed March 18, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 1, 2010
Forms 10-Q for Fiscal Quarters Ended April 3, 2010 and July 3, 2010
Filed May 18, 2010 and August 16, 2010
File No. 000-19621**

Dear Mr. Cameron:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief

cc: Jeff Cammerrer